

RULES AND REGULATIONS
— OF THE —
FREE PUBLIC LIBRARY, IPSWICH.

I

The library will be open every afternoon except Sunday, from 2 to 6; Tuesday and Friday mornings from 10 to 12; and Wednesday and Saturday evenings from 7 to 9. Reading room open every evening except Sunday, legal holidays excepted.

II

Adult residents of Ipswich are entitled to draw books by filling out application blanks. Minors must obtain the signature of parent or guardian.

III

Books may be kept two weeks (unless labeled Seven day book), and may be renewed once for the same length of time.

Books marked Seven day book cannot be renewed or transferred

IV

The last issue of any magazine cannot be taken from the library.

V

A fine of two cents a day (Sundays and legal holidays excepted) will be imposed on books kept over time, and no other book will be delivered to the person incurring the fine until it is paid.

VI

All writing or marking on books, and all injuries beyond a reasonable wear shall be promptly adjusted to the satisfaction of the librarian. A book lost must be replaced by the loser.

VII

No arrangement for the holding of a book by the borrower or by the librarian will be allowed.

VIII

A special privilege NON FICTION card will be given to each borrower upon request. This card entitles the holder to draw from the library any volume not classified as fiction.

IX

Teachers, students and parents will be allowed a reasonable number of books for special work.

X

Persons desirous of having certain books added to the library are requested to give titles of them to the Librarian, to be suggested for the consideration of the Trustees.

XI

All persons visiting the library will be required to demean themselves in a quiet, orderly manner, and no loud or continued conversation will be allowed. Eating and the use of tobacco is prohibited in the rooms.

5-921
ANNUAL * REPORT

—OF THE—

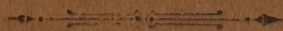
Receipts, . Expenditures, . &c.,

—OF THE—

TOWN OF IPSWICH,

—FOR THE—

YEAR ENDING FEBRUARY 1ST, 1890.



IPSWICH, MASS.,

H. LEE M. PIKE, PRINTER.

1890.

ANNUAL * REPORT

—OF THE—

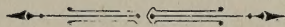
Receipts, . Expenditures, . &c.,

—OF THE—

TOWN OF IPSWICH,

—FOR THE—

YEAR ENDING FEBRUARY 1ST, 1890.



IPSWICH, MASS.,
H. LEE M. PIKE, PRINTER.
1890.

974.4

Town * Report.



SCHOOLS.

APPROPRIATIONS:

Balance from last year.....	\$	21
Manning School	2300	00
Common Schools.....	4400	00
For Repairs.....	400	00
For purchase of School Books.....	700	00
For Vocal Music.....	200	00
For Deficiencies of last year.....	400	00
Received from Mass. School Fund.....	175	82
Received from Dog Licenses.....	435	94
	—————	\$ 9011 97
Appropriated for new School House.....		1500 00
		—————
		\$10,511 97

TEACHERS.

BILLS ALLOWED:

Trustees Manning School.....	\$2300	00
Faustina M. Horton, North Intermediate	400	00
Mary E. Butler, North Primary.....	380	00
Eva A. Willcomb, ass't North Primary...	280	00
H. E. Noyes, Ross Intermediate	400	00
Lizzie M. Crosby, Ross Primary	380	00
Annie S. Cutler, ass't Ross Primary.....	140	00
Anna S. Cogswell, ass't Ross Primary....	55	00
M. Elma Smith, Cogswell Intermediate..	400	00
S. Isabel Arthur, Cogswell Primary.....	380	00
Cora A. Smith, Argilla district.....	200	00

Emma G. Blanchard, Candlewood district	\$ 100 00
Emma G. Blanchard, Spring St. School..	190 00
M. A. Underhill, Willowdale School	100 00
M. A. Underhill, Candlewood district	100 00
Ella F. Cogger, Linebrook district.....	300 00
Allegra Manning, Appleton district	200 00
Laura B. Foster, Village district.....	245 00
Anna S. Tupper, Willowdale district.....	125 00
Helen H. Pearl, Teacher of Music.....	199 97
	<hr/> \$6874 97

SCHOOL BOOKS.

BILLS ALLOWED:

Harper & Brothers.....	\$ 58 55
D. Appleton & Co.....	27 54
Carl Schoenhof.....	40 59
Ginn & Co	31 03
Geo. F. King & Merrill.....	171 71
Clark & Maynard	1 33
D. C. Heath & Co.....	14 13
Harrison Hume	32 91
J. L. Hammatt	16 30
Thompson Brown & Co.....	43 00
Boston School Supply Co.....	36 62
R. E. Clement	13 20
George S. Perrey.....	22 35
Van Antwerp, Bragg & Co	6 48
Wm. Ware & Co.....	8 45
H. K. Shatswell, binding.....	35 95
	<hr/> \$560 14

FUEL.

BILLS ALLOWED:

Daniel Boynton, wood	\$ 17 50
Aaron Lord, wood	28 00
Austin Carter, wood	70 00
William Goodhue, wood.....	13 00
Lewis Choate, wood	26 75
Ernest L. Rutherford, sawing and carry- ing in wood	4 00
George W. Sherburne, carrying in wood...	2 00
Lewis R. Stone, sawing and carrying in wood	6 75
Wm. H. Kirk, splitting wood.....	68

Wm. G. Brown, coal.....	\$108 32	
John S. Glover, coal.....	117 14	
John Perkins, wood.....	18 00	
		<hr/>
		\$412 14

CARE OF SCHOOL HOUSES.

BILLS ALLOWED:

George W. Sherburne, janitor.....	\$117 35	
William H. Kirk, "	52 13	
William O. Conant, "	7 00	
George E. Smith, "	8 00	
H. O. Whittier, "	10 00	
Ira O. Day, "	5 00	
Albert S. Brown, "	8 00	
John H. Bailey, "	9 50	
Lewis R. Stone, "	24 00	
Mrs. Cooper and Leighton, cleaning.....	8 25	
		<hr/>
		\$249 23

REPAIRS.

BILLS ALLOWED:

Perley B. Lakeman, Cogswell, Argilla and Candlewood	\$ 11 75	
Philip E. Clarke, shades for Ross School...	11 40	
Robert Stone, stock and work, North and Candlewood	65 15	
James H. Lakeman, Cogswell and Argilla	28 20	
Foster Russell, Cogswell and North.....	133 25	
Richard P. Spiller, Linebrook.....	8 00	
John W. Goodhue, North and Cogswell....	4 83	
Aaron D. Wells, Linebrook.....	2 00	
C. F. Jordan, North.....	15	
A S. Hicks, Candlewood.....	55 00	
John W. Newman, sundries, North, Line- brook, Ross and Cogswell,.....	5 10	
S. F. Canney, lumber, Ross and North.....	65 18	
George Fall, lumber, Candlewood and Ar- gilla	35 94	
George R. Lakeman, stock and labor, Ross school.....	5 00	
		<hr/>
		\$430 95

INCIDENTALS.

BILLS ALLOWED:

George W. Sherburne, cleaning vaults, at-

tic, yards, &c.....	\$ 7 50
Ebin R. Smith, telegrams	4 08
H. Lee M. Pike, printing school reports.....	15 30
H. Lee M. Pike, printing invitations and programs.....	15 00
George E. Smith, pail and netting	92
William Willcomb, 3 dusters	1 50
Isabel Arthur, dippers	20
H. O. Whittier, shavings and broom.....	1 40
Burdette Business College, engrossing di- plomas.....	7 20
Arthur Shepperson, ringing bell.....	3 00
J. B. Mitchell, cleaning vaults	10 00
Daniel B. Blake, repairing clock	1 25
Chester W. Bamford, ribbon for diplomas...	1 23
A. S. Hill, brooms, pail, etc	3 45
F. T. Goodhue, supplies	60
Independent Pub. Co., tickets for Manning School	1 50
Tenney's Express, trucking	65
John M. Dunnels, stove, hod, shovel, labor, etc.,.....	40 14
Webster Smith, expressing	3 10
D. M. Tyler, repairing clocks.....	3 25
Austin Measures, cleaning vault and grading	1 50
Lewis R. Stone, extra work on stove and funnel.....	50
William A. Spiller, table	3 75
John W. Goodhue, sundries	95
Mark Newman, sundries	6 93
H. P. Willcomb, expressing	8 25
J. A. Blake, chemicals for Manning School..	43 70

\$186 85

DEFICIENCIES OF 1888.

BILLS ALLOWED :

Samuel Foss, stock and labor	\$ 4 10
Foster Russell, stock and labor	18 41
Theodore F. Cogswell, stock for painting, Cogswell.....	31 42
S. F. Canney, lumber at Ross and Cogswell	55 22
J. A. Swasey, coating black-boards	52 00
Fall and Fellows, lumber	79 60

A. H. Hicks, labor at Cogswellschool house	49 75
J. L. Hammatt, slate black-boards	88 53

 \$379 03

SCHOOL HOUSE, SPRING STREET.

BILLS ALLOWED:

William M. Ellsworth, house and land	\$332 00
Luther Wait, recording deed	75
Jacob Scanks, labor	30 50
Isaac Lord, labor	56 00
Austin Carter, teaming and gravel,	11 75
Tyler Caldwell, sand	1 00
C. E. & J. A. Brown, bricks	25 50
George H. Brocklebank, mason work	18 39
E. W. Choate, building as per contract	775 00
“ “ extra work on out-building	79 46
H. Lee M. Pike, publishing proposals	1 50
John S. Glover, cement and lime	4 20
Augustine Staniford, painting	35 50
P. E. Clarke, window shades	11 00
J. L. Hammatt, black-boards	7 80
George Fall, lumber for out-building	36 91
J. W. Newman, hardware for out-building	4 42
Moses G. Lord, labor	11 00
C. F. Jordan, sharpening picks	1 45
Tenney's Express	25

 \$1444 38

RECAPITULATION.

Paid Trustees Manning School and School Teachers	\$6874 97
Paid for School Books	560 14
Paid for Fuel	412 14
Paid for care of School Houses	249 23
Paid for Repairs	430 95
Paid for Incidentals	186 85
Paid for Deficiencies of 1888	379 03
Paid on account School House on Spring Street	1444 38

 \$10,537 69

CURRENT EXPENSES, TOWN HOUSE.

BILLS ALLOWED:

A. F. Elwell, janitor	\$131 22
John E. Tenney, janitor	33 32
George W. Baker, janitor	16 66
Ipswich Gas Light Co., Gas	188 15
John S. Glover, coal	40 56
William G. Brown, coal	43 55
Aaron Lord, wood	7 00
J. B. Mitchell, cleaning vault	2 00
John M. Dannels, zinc, pipe, etc., and labor	29 76
A. F. Elwell, trimming banks	4 00
John W. Newman, padlock, lock and keys, etc.....	8 40
T. E. Condon, sundries.....	2 45
J. W. Goodhue, sundries.....	1 83
D M. Tyler, repairing clock.....	75
George H. Brocklebank, stock and repairs	6 75
Robert Stone, repairs.....	43 50
Foster Russell, repairs on hall and sheds..	4 49
S. F. Canney, lumber.....	36 58
Ephraim Goodhue, repairs.....	2 22
Tenney's Express, teaming sand.....	30
Theo. F. Cogswell, lead and oil.....	145 08
Austin L. Lord, repairing cornice.....	9 00
A. H. Plouff, iron for sheds.....	4 50
Alfred Norman, stock and labor on roof...	6 69
Nathaniel Burnham, alcohol,.....	1 60
George W. Baker, repairs.....	1 10
Mark Newman, water pails, etc.....	4 46

\$775 92

CEMETERIES.

BILLS ALLOWED:

John A. Smith, labor.....	\$ 3 25
George W. Goodwin, labor.....	3 40
William H. Kirk, labor.....	3 30
James Griffing, labor.....	7 40
John H. Baker, labor.....	3 40
George M. Lord, labor	1 00
Luther Lord, labor	9 85

A. H. Plouff, pump and labor.....	\$ 10 00
John W. Goodhue, sundries.....	43
F. T. Goodhue, nails.....	1 66
S. F. Canney, lumber for hearse house.....	34 65
John W. Davis, team to Linebrook.....	2 50
Ind. Pub. Co., publishing notice.....	75
H. L. Ordway, repairs on hearse house.....	20 50
Philip E. Clarke, laying out lots	4 00

\$106 09

INCIDENTALS.

BILLS ALLOWED:

A. F. Elwell, meals for prisoners	\$ 10 70
“ “ care of tramps	26 50
John E. Tenney, care of tramps.....	12 00
“ “ meals for prisoners	4 20
George W. Baker, meals for prisoners	90
“ “ care of tramps	7 00
Moody & Bartlett, legal service and ex- pense, Druggists' case.....	24 10
Charles A. Sayward, legal service and ex- pense, Gallagher case.....	26 40
Charles A. Sayward, legal service, Spinney case.....	3 00
Charles A. Sayward, legal service, bound- ary line case.....	21 00
Luther Wait, expenses to Boston and Es- sex, boundary line case.....	8 25
Luther Wait, expenses of Engineer State Board of Health	1 50
Luther Wait, expenses to Boston, Hood's Pond hearing.....	3 55
Luther Wait, expenses to Boston, Haver- hill and Salem, Eagle Hill case	10 15
Luther Wait, expenses Water Com. to Rowley Oct. 18, Dec. 20	5 20
Luther Wait, bottles for samples of water	10
Luther Wait, services Eagle Hill, Bound- ary line and Water cases 1888-9	50 00
Luther Wait, tally sheets and printing	2 70
Luther Wait, taking census.....	25 00
Luther Wait, stamps and stationary.....	4 50

Aaron Lord, expenses Boundary Line and Eagle Hill cases	\$ 15 35
Frederic Willcomb, expenses Boundary Line, Eagle Hill and Water Com. cases	17 30
Frederic Willcomb, record book, ink and summons blanks.....	6 45
N. R. Farley, balance for copying births, marriages and deaths.....	150 00
John W. Nourse, locating lines and laying out streets	25 00
H. P. Ives, paper and binding records of N. R. Farley.....	10 25
Pratt Bros., assessors' notices	1 50
M. R. Warren, dog book, collector's book and license blanks.....	5 30
H. Lee M. Pike, selectmen's notice	2 25
H. Lee M. Pike, pub. Board of Health reg. and Registrars' notice	11 50
Ind. Pub. Co., notices, proposals and registrars' notice	11 25
Ind. Pub. Co., circulars and Board of Health notice.....	8 50
Ind. Pub. Co., ballots and tax bills.....	10 50
“ “ wrappers for selectmen	1 25
“ “ printing town report 1889	69 35
Moses G. Lord, distributing town report..	3 00
Moses G. Lord, distributing Board of Health notices.....	3 00
George W. Sherburne, ringing bell	30 00
Gen. James Appleton Post, Memorial Day	100 00
Ebin R. Smith, telegrams and pencils	2 07
Webster Smith, expressing	1 55
H. P. Willcomb, expressing	4 43
Charles E. Pierce, election tally and record books	80
B. & M. R. Road, book for 1000-mile ride	20 00
Charles P. Rust, care of buoys	20 00
A. Hicks, paint for buoys.....	3 75
T. F. Cogswell, paint for buoys	2 35
George Fall, lumber for buoys	18
John W. Goodhue, rope for buoys	3 04
George Fall, lumber for ballot boxes.....	2 55

S. F. Canney, lumber for ballot boxes	\$ 4 17
Foster Russell, stock and labor on ballot boxes	14 06
Foster Russell, railing, North Common, seats Central square	9 50
S. F. Canney, lumber for railing North Common, seats Central square	5 48
S. F. Canney, lumber for hay scales	5 17
J. M. Dannels, new pump and repairs on old one	11 30
John T. Harris, ex. in clam case Gloucester	1 40
Jesse Cotter, burying dog for Board of Health	1 00
John Doyle, clearing fallen trees and trim- ming trees	7 65
Brackett Bros., rent of land for pound	5 00
John H. Cogswell, taking census of school children	20 00
John W. Goodhue, nails, seats Central sq.	1 05
Edmund Ready, cutting grass at monument	2 00
Aaron D. Wells, cleaning North common ..	1 00
Isaac Buzzell, labor at South common	2 00
Jonathan Sargent, traveling expenses and postage	6 23
Warren Boynton, horse hire	21 90
John W. Newman, hooks and brush (as- sessors)	25
John W. Newman, street signs	1 32
Theodore F. Cogswell, stationery select- men, clerk and treasurer	3 05
T. E. Condon, posting notices	1 00
F. L. Wood, repairs on pump, Central sq.	8 00
D. M. Tyler, winding and repairs on town clock	18 50
Warren B. Goodhue, 35 stone posts (bounds)	21 00
James Martin & Son, sacking for beds (lockup)	5 00
Joseph Spiller, serving notice for Board of Health	1 00
T. E. Condon, jugs for water com	94
T. B. Fall, witness Eagle Hill case	2 45
Lewis E. Willcomb, repairs on scales	1 50

J. A. Blake, paper, envelopes, etc	3 95	
	<hr/>	\$976 09

RECAPITULATION.

Bills paid on account of town house	\$775 92	
Bills paid on account of cemeteries.....	106 09	
Bills paid on account of incidentals.....	976 09	
	<hr/>	\$1858 10

STREET LAMPS.

BILLS ALLOWED:

Ipswich Gas Light Co.....	\$153 82	
T. B. Falls, care of lamps	663 52	
John M. Dannels, lanterns and lamps	99 00	
A. H. Plouff, supplies.....	8 00	
M. Nolan, irons and brackets.....	31 75	
William A. Spiller, repairs	25	
Foster Russell, posts and setting	57 00	
John W. Newman, repairs on lanterns	10 50	
	<hr/>	\$1023 84

FEES AND SALARIES.

BILLS ALLOWED:

Luther Wait, selectman, assessor and over- seer.....	\$300 00	
Aaron Lord, selectman, assessor and over- seer	150 00	
Frederic Willcomb, selectman, assessor and overseer	150 00	
Charles W. Bamford, town clerk.....	75 00	
Jonathan Sargent, treasurer and collector	450 00	
Chas. A. Sayward, school committee 1888	33 76	
John W. Nourse, school committee 1888...	60 00	
John H. Cogswell, school commitnee 1888	90 00	
T. Frank Waters, school committee 1888	75 00	
Wesley K. Bell, school committee 1888.....	72 50	
Chas. W. Bamford, school committee 1889	35 00	
William H. Tozer, truant officer 1888	10 00	
T. B. Fall, truant officer 1888.....	10 00	

J. F. Kinsman, registrar 1888.....	10 00	
Charles W. Bamford, registrar 1889	20 00	
Thomas E. Condon, registrar 1888	10 00	
Thomas E. Condon, teller special election.	3 00	
C. S. Cummings, teller special election	3 00	
J. C. Underhill, ballot distributor, special election	3 00	
Frank H. Ross, ballot distributor, special election	3 00	
J. C. Underhill, services board of health 1888	25 50	
		<hr/> \$1588 76
George Poole, police services	\$ 83 87	
William H. Fall "	267 50	
William Lord "	289 75	
F. Maynard Jewett "	207 25	
Geo. W. Sherburne "	3 50	
James Griffing "	3 50	
Frank Clifford "	5 75	
Charles H. Rollins "	5 25	
James B. Scott "	3 00	
Arthur W. Conant "	5 50	
Wm. H. Jewett, Jr. "	5 25	
Charles M. Perley "	3 50	
Albert S. Garland "	6 25	
Frank E. Hodgdon "	5 00	
William Kimball "	3 00	
Chas. T. Littlefield "	235 75	
Alfred Norman "	5 75	
T. B. Fall "	3 00	
		<hr/> \$1142 37
William H. Fall, notifying town officers	\$ 5 00	
William H. Fall, notifying town meetings...	10 00	
William Lord, notifying town meetings.....	15 00	
A. F. Elwell, keeper of lockup	18 72	
John E. Tenney, keeper of lockup	8 34	
George W. Baker, keeper of lockup.....	4 17	
Philip E. Clarke, returning deaths	42 00	
George Haskell, 2d, returning deaths	1 25	
W H. Clark, M. D., returning births and deaths	6 00	
George E. Macarthy, returning births	3 50	

Charles W. Bamford, recording births, deaths and marriages	60 14	
		\$ 174 12
		<hr/>
		\$2904 25

FIRE DEPARTMENT.

BILLS ALLOWED:

S. F. Canney, chief engineer.....	\$ 15 50	
Moses Spiller, assistant engineer.....	10 50	
Nathaniel Archer, assistant engineer.....	10 50	
Lewis E. Brocklebank, assistant engineer.	10 50	
George P. Smith, assistant engineer and clerk.....	16 50	
		\$ 63 50
Warren Engine Co.....	\$191 00	
Barnicoat Engine Co.....	194 50	
Torrent Engine Co.....	36 33	
Gen. Sutton Hook & Ladder Co.....	92 00	
		\$ 513 83

INCIDENTALS

BILLS ALLOWED:

John H. Baker, care of Barnicoat engine...	\$ 20 00	
Hood, Jordan & Sherburne, care of War- ren engine.....	20 00	
City of Newburyport, Neptune engine	500 00	
Cornelius Callahan Co., hose	500 00	
Cornelius Callahan Co., repairs	1 50	
John H. Baker, watching July 4	3 00	
Henry Stevens, watching July 4	2 50	
Willard Harris, hauling engine from New- buryport	5 50	
Tenney's express, hauling hose carriage ...	25	
Robert Stone, repairs Hook & Ladder house	35 00	
Theo. F. Cogswell, paint, Hook & Ladder room	11 22	
S.F.Canney, lumber, Hook & Ladder house	16 26	
Augustine Staniford, painting Hook & Ladder room	28 93	

Curtis Damon, pilot bread and cheese, Underhill's and Brown's fire	5 63	
John S. Glover, coal.....	12 04	
William G. Brown, coal.....	19 22	
John H. Baker, clearing snow from reservoir	25	
L. A. Brocklebank, cleaning truck	50	
Alfred Barton, cleaning truck.....	50	
Oscar A. Littlefield, cleaning hose	1 25	
George M. Lord, cleaning hose.....	1 25	
Stephen M. Ross, cleaning hose.....	50	
Warren Boynton, teaming hose	50	
Alfred Barton, watching fire.....	75	
Walter F. Brocklebank, watching fire	75	
S. F. Canney, waste and express.....	1 40	
Austin Carter, wood for Barnicoat Co.....	1 50	
Austin Carter, gravel for H. & L. house ...	75	
Nathaniel Burnham, groceries Warren Engine Co	5 20	
James Griffin, labor on reservoir, Wash'n st	4 00	
Est. Asa Lord, supplies Barnicoat Engine Co	2 89	
A. H. Plouff, sundries and repairs	9 30	
William A. Spiller, repairs	1 25	
F. T. Goodhue, supplies Torrent Engine Co	95	
John W. Newman, supplies and repairs.....	5 33	
Nathaniel Archer, sail cloth.....	75	
Webster Smith, repairs and express	9 40	
E. L. Irving, straps and polish.....	3 65	
Mark Newman, sundries	85	
J. A. Blake, sperm oil.....	50	
Dodge & Spiller, oil can, oil and matches..	99	
James Ward, service at fire.....	75	
William B. Clark, repairs on engine house	1 00	
		<hr/> \$1237 76
		<hr/> \$1815 09

HIGHWAYS AND BRIDGES.

Appropriations	\$5000 00
Balance from 1888	725 99

District No. 1, J. C. Underhill, surveyor.

Bills allowed for labor and material:

George Harris, sand 1887	\$ 2 30
James Graffum, repairing plough	3 00
J. C. Underhill, gravel	29 02
J. C. Underhill, labor	47 89
S. F. Canney, lumber	2 46
William G. Brown, gravel	2 31
William G. Brown, labor	46 69
A. H. Underhill, labor	18 53
Wilbur Ellsworth, labor	20 68
John Muldoon, labor	2 40
Allen Brown, labor	19 75
Alfred Duguay, labor	4 00
Jeremiah Sullivan, labor	15 00
Jesse Cotter, labor	70
M. McDonald, labor	7 70
Robert Andrews, labor	90
Patrick Dougherty, labor	7 10
John Doyle, labor	7 10
Jacob Scanks, labor	5 40
William Girard, labor	5 20
Foster Russell, stock and labor	2 75
Theo. F. Cogswell, Akron pipe	37 87
	————— \$ 288 75

District No. 2, William Goodhue, surveyor.

Bills allowed for labor and material:

Eugene Sullivan, gravel	\$ 17 20
Jeremiah Sullivan, labor	4 00
Seth Senior, labor	8 82
William Goodhue, labor	104 07
A. W. Peabody, labor	3 50
Peter Quill, labor	26 06
William F. Warner, labor	22 95
Charles Steele, labor	9 70
George E. Johnson, labor	4 20
Edward Reddy, labor	2 90
	————— \$ 203 40

District No. 3, Samuel P. Rutherford, surveyor.

Bills allowed for labor and material:

George Harris, sand, 1888	\$ 1 30
Edward Dole, gravel	16 90
S. F. Canney, lumber	2 81
Ephraim Goodhue, repairs	3 50
S. P. Rutherford, labor	46 40
John A. Brown, labor	7 87
Charles Jewett, labor	15 75
George Russell, labor	15 75
Clayton M. Jewett, labor	10 50
Joseph King, labor	7 20
Edward Reddy, labor	4 00
A. A. Rutherford, labor	22 20
Edward Dole, labor	6 75
George W. Goodwin, labor	2 00
Stephen M. Ross, labor	5 40
Edward C. Bodwell, labor	2 00
John A. Grady, labor	2 00
David Grady, labor	6 50
James Ready, labor	3 20
George E. Lord, labor	4 50
George Day, labor	80
W. H. Kirk, labor	1 20
Charles Pike, labor	1 60
Isaac Lord, labor	5 50
George M. Lord, labor	5 50
	<hr/> \$ 201 13

District No. 4, Joseph R. Wilson, surveyor.

Bills allowed for material and labor:

George Harris, sand, 1888	\$ 3 20
Joseph R. Wilson, gravel	20 80
Albert S. Brown, gravel	17 60
W. H. Kinsman, gravel	2 56
S. F. Canney, lumber	3 05
Joseph R. Wilson, labor	104 07
Aaron Lord, labor	61 73
William Sturgis, labor	8 40
Asa Wade, labor	8 88
Isaac Buzzell, labor	12 00
William Kimball, labor	29 60
James B. Scott, labor	5 93

Edward Ready, labor.....	29 60
Albert S. Brown, labor.....	44 53
F. L. Wood, labor	1 25
William B. Sturgis, labor	13 60
J. C. Underhill, labor	1 40
James Archibald, labor.....	6 20
J. W. Goodhue, nails	09
F. T. Goodhue, nails	18
<hr/>	
\$ 374 67	

District No. 5, William P. Ross, surveyor.

Bills allowed:

George Harris, sand, 1888	\$ 2 30
Albert S. Brown, gravel	12 56
William G. Brown, gravel	2 24
William H. Kinsman, gravel	15 84
Ipswich Mills, ashes	2 00
William P. Ross, stone	4 50
George Spencer, stone	25
George R. Lakeman, stone	2 75
George Fall, lumber	11 42
Theo. F. Cogswell, drain pipe	11 22
Lewis E. Willcomb, nails.....	66
John W. Goodhue, nails	09
John W. Newman, nails	08
Malachi Nolan, sharpening picks.....	30
C. F. Jordan, sharpening picks.....	1 10
John Durand, sharpening picks	45
William P. Ross, labor.....	96 78
George Spencer, labor	27 53
Daniel Scanks, labor.....	1 00
William Chapman, labor.....	3 60
John T. Hovey, labor.....	11 50
Otis Manuel, labor	60
William Manning, labor.....	40
George Poole, labor	2 00
Robert Gove, labor.....	2 00
George W. Fall, labor.....	17 60
Aaron D. Wells, labor.....	2 00
Frank Goodwin, labor	2 00
George F. Sherman, labor	13 50
Charles S. Jewett, labor	13 20
Tenney's Express, labor	15

Daniel W. Stone, labor	3 40
David Dow, labor	2 20
J. C. Underhill, labor	2 80
Fred A. Carter, labor	70
Allen W. Brown, labor	4 73
Smith E. Hayes, labor	2 00
William L. Stone, Jr., labor	2 50
Edward A. Spiller, labor	80
Albert P. Hill, labor	5 82
Austin Carter, labor	75 98
Aaron W. Hubbard, labor	15 17
Charles Dorr, labor	40 63
Jacob Scanks, labor	12 20
Jacob Safford, labor	3 00
A. A. Searles, labor	30
Jeremiah Brocklebank, labor	46 80
Howard Stone, labor	14 60
Charles Spiller, labor	9 00
Frank Clifford, labor	10 00
Arthur Conant, labor	15 00
James Scott, labor	11 80
Oscar Littlefield, labor	10 40
Lewis Choate, labor	26 25
Ignatius Dodge, labor	17 75
Charles Rollins, labor	10 00
Samuel Parsons, labor	8 00
Moses G. Lord, labor	17 50
Tyler Caldwell, labor	9 50
Daniel A. Hodgkins, material and labor	7 00
<hr/>	
\$ 647 45	

District No. 6, Willard F. Kinsman, surveyor.

Bills allowed for material and labor:

William G. Horton, gravel	\$ 7 25
John C. Carlisle, gravel	3 00
Willard F. Kinsman, labor	66 60
William G. Horton, labor	20 10
Jeremiah Sullivan, labor	10 80
Joseph F. Kinsman, labor	2 30
Henry Sturgis, labor	5 40
John C. Carlisle, labor	11 50
<hr/>	
\$ 126 95	

District No. 7, E. Newton Brown, surveyor.

Bills allowed for material and labor:

E. Newton Brown, gravel	\$21 30
E. Newton Brown, labor	38 87
Joseph Marshall, labor	13 80
Fred G. Cross, labor	13 80
Alvin S. Brown, labor	28 57
Manasseh Brown, labor	11 77
Charles G. Brown, labor	6 55
William H. Kinsman, labor	6 10
Benjamin R. Horton, labor	3 27
	<hr/> \$ 144 03

District No. 8, Austin Measures, surveyor.

Bills allowed for labor and material:

Albert S. Brown, gravel	\$ 10
Walter Gould, gravel	4 96
William H. Kinsman, gravel	5 76
S. F. Canney, lumber	3 59
George Fall, lumber	1 15
Austin Measures, labor	40 08
Hardy M. Beck, labor	14 90
Isaac Foss, labor	10 71
John Gould, labor	14 05
Benjamin F. Fewkes, labor	30
Gustavus Kinsman, labor	13 05
James B. Scott, labor	5 40
	<hr/> \$ 114 05

District No. 9, Frank R. Daniels, surveyor.

Bills allowed for material and labor:

A. P. Burnham, gravel	\$28 48
Frank R. Daniels, stone	28 65
Charles G. Brown, stone	2 00
Gardiner A. Brown, stone	4 00
George Fall, lumber	4 99
S. F. Canney, lumber	1 34
John W. Newman, nails	14
John W. Goodhue, nails	18
Frank R. Daniels, light	50
James B. Scott, use of tools	1 00
James B. Scott, labor	16 55
Frank R. Daniels, labor	52 75
A. P. Burnham, labor	16 15

Everett K. Brown, labor.....	\$24 90
Herman H. Story, labor.....	26 90
John Galbraith, labor	18 25
Horace Brown, labor.....	3 65
David Story, labor	16 55
	————— \$ 246 98

District No. 10, John M. Caldwell, surveyor.

Bills allowed for material and labor:

Thaddeus L. Gwinn, gravel	\$ 4 80
William G. Brown, gravel	5 74
Philip Kimball, gravel.....	5 00
Thomas R. Lord, gravel.....	5 25
John M. Caldwell, gravel	1 80
J. C. Underhill, gravel	70
Eben Lord, labor.....	4 60
Thomas R. Lord, labor	14 93
John M. Caldwell, labor.....	44 25
Thaddeus L. Gwinn, labor	31 00
Sylvester Brown, labor	11 40
John H. Baker, labor.....	7 00
Levi Howe, labor	4 20
Thomas D. Gould, labor.....	1 00
Daniel R. Caldwell, labor	12 40
Samuel P. Foster, labor	3 00
John W. Lord, labor.....	9 00
Luther A. Lord, labor	8 00
Wesley B. Copp, labor.....	18 57
Erastus Clark, labor	7 87
Luther Lord, labor.....	2 00
James McLaughlin, labor	2 00
Daniel C. Smith, labor.....	10 00
Willard Harris, labor	3 50
Dexter McIntyre, labor	7 00
Webster Smith, repairs.....	80
Foster Russell, building railing	2 00
	————— \$ 227 81

District No. 11, Jacob C. Conant, surveyor.

Bills allowed for material and labor:

George F. Rogers, gravel.....	\$ 3 40
Cyrus W. Conant, labor.....	30 17
Jacob C. Conant, labor	29 97

Alvin T. Guilford, labor	12 90	
George F. Rogers, labor	5 30	
		\$ 81 74

District No. 12, David T. Perley, surveyor.

Bills allowed for material and labor:

David T. Perley, gravel	\$ 3 30	
David T. Perley, labor.....	73 90	
		\$ 77 20

District No. 13, Charles M. Perley, surveyor.

Bills allowed for material and labor:

Charles M. Perley, gravel and labor	\$28 97	
Abel S. Howe, labor	9 75	
		\$ 38 72

District No. 14, John Donovan, surveyor.

Bills allowed for material and labor:

John W. Nourse, gravel	\$ 6 12	
John Donovan, post	15	
John Donovan, labor.....	20 20	
Lavina D. Pickard, labor	17 46	
Charles Bailey, labor.....	4 00	
Lewis D. Pickard, labor	1 00	
A. Everett Jewett, labor.....	7 00	
S. A. Boynton, labor	3 00	
Alfred R. Jewett, labor	2 80	
James Dillon, labor.....	2 00	
Alvin Bailey, labor	1 50	
Charles Guilford, labor.....	6 66	
J. N. Todd, labor	7 00	
Ernest L. Rutherford, labor	1 30	
Charles H. Pike, labor.....	90	
		\$ 81 09

District No. 15, George E. Smith, surveyor.

Bills allowed for material and labor:

Albert P. Burnham, gravel.....	\$ 7 20	
Alvin Story, gravel	6 16	
George E. Smith, labor.....	16 70	
Frank Smith, labor	15 80	
John A. Burnham, labor.....	13 10	
John B. Caverly, labor	13 10	
Alvin Story, labor	12 40	
		\$ 84 46

District No. 16, William H. Lavalette, surveyor.

Bills allowed for material and labor:

George F. Rogers, gravel.....	\$ 3 72	
William Garrette, gravel.....	4 06	
William H. Lavalette, labor.....	14 35	
Daniel G. Chapman, labor.....	20 00	
George F. Rogers, labor.....	7 50	
Lewis Stone, labor.....	2 00	
Andrew J. Philips, labor.....	3 40	
Cyrus W. Conant, labor.....	3 60	
		\$ 58 63

District No. 17, John M. Fall, surveyor.

Bills allowed for material and labor:

W. F. Kinsman, gravel.....	\$ 7 65	
George Fall, lumber.....	3 37	
John M. Fall, labor.....	19 25	
Eben Fall, labor.....	39 30	
Edwin Goodwin, labor.....	12 20	
		\$ 81 77

WILLOWDALE BRIDGE.

BILLS ALLOWED:

H. Lee M. Pike, advertising for proposals..	\$ 1 25	
Town of Hamilton for rights in stone pier.	100 00	
Robert Stone, building bridge as per contract.....	295 00	
Robert Stone, repairing railing off the bridge.....	5 00	
		\$ 401 25

RAILING ON ROAD TO C. J. NORWOOD'S.

BILLS ALLOWED:

James B. Scott, building same as per contract.....	\$30 00	
James B. Scott, extra work repairing.....	50	
		\$ 30 50

GREEN STREET AND CHOATE BRIDGES.

BILLS ALLOWED:

James B. Scott, labor Green street bridge...	\$ 9 25	
William Kimball, labor Green street bridge	80	
Charles F. Jordan, irons, Green street and Choate bridges.....	20 40	
James B. Scott, labor Choate bridge.....	1 25	

Theo. F. Cogswell, brimstone.....	15	
		\$ 31 85

APPLETON'S BRIDGE.

Bills allowed for material and labor:

Aaron Lord, gravel	\$ 3 00	
Aaron Lord, stone.....	7 50	
John A. Smith, teaming stone	2 92	
Austin Carter, teaming stone	9 60	
William Kimball, labor.....	19 25	
Henry Sturgis, labor	3 60	
Isaac Buzzell, labor.....	17 00	
Aaron Lord, labor	10 25	
James B. Scott, use of tools, lantern and labor.....	21 80	
		\$ 94 92

MOUNT PLEASANT STREET.

BILLS ALLOWED:

J. C. Underhill, labor.....	\$36 22	
Wilbur Ellsworth, labor.....	16 27	
Patrick Dougherty, labor	11 40	
Jesse Cotter, labor.....	8 00	
John Doyle, labor	5 40	
Jeremiah Sullivan, labor.....	10 80	
Jacob Scanks, labor	6 80	
Luke Murray, labor	9 94	
M. McDonald, labor.....	30	
Allen Brown, labor.....	1 50	
Town's Farm, ploughing	5 50	
		\$ 112 13

PEATFIELD STREET.

BILLS ALLOWED:

William G. Brown, gravel	\$ 6 93	
J. C. Underhill, repairs on plough.....	1 75	
J. C. Underhill, labor	15 00	
A. H. Underhill, labor.....	34 53	
Wilbur Ellsworth, labor.....	10 50	
William G. Brown, labor.....	30 24	
Allen Brown, labor.....	10 50	
M. McKinney, labor.....	12 70	
Alfred Duguay, labor.....	75	
Jesse Cotter, labor.....	2 00	
M. McDonald, labor.....	2 00	

Charles Steele, labor.....	2 00	
	<hr/>	\$ 128 90

MISCELLANEOUS.

BILLS ALLOWED:

George Harris, sand for Central street	\$8 60	
Est. Israel K. Jewett, stone.....	8 46	
	<hr/>	\$ 17 06

SNOW ACCOUNT.

District No. 1.

Bills allowed:

J. C. Underhill.....	\$9 30	
	<hr/>	\$ 9 30

District No. 3.

S. P. Rutherford	\$2 50	
A. A. Rutherford.....	1 05	
George Day	60	
	<hr/>	\$ 4 15

District No. 4.

Maynard Whittier.....	\$7 70	
	<hr/>	\$ 7 70

District No. 5.

Tyler Caldwell.....	\$ 30	
Aaron W. Hubbard	30	
William Barton	80	
William P. Ross.....	4 80	
John T. Hovey.....	30	
Charles Dorr.....	1 00	
	<hr/>	\$ 7 50

District No. 6.

Willard F. Kinsman	\$2 20	
Augustine Stone	80	
William G. Horton	60	
Joseph F. Kinsman	1 40	
	<hr/>	\$ 5 00

District No. 9.

Frank R. Daniels	\$ 80	
A. P. Burnham.....	40	
	<hr/>	\$ 1 20

District No. 10.

John M. Caldwell	\$8 00	
James Griffin.....	1 00	

James McLaughlin	90	
	—	\$ 9 90

Total of snow bills\$ 44 75

RECAPITULATION.

District No. 1, material and labor	\$288 75	
“ 2, “ “	203 40	
“ 3, “ “	201 13	
“ 4, “ “	374 67	
“ 5, “ “	647 45	
“ 6, “ “	126 95	
“ 7, “ “	144 03	
“ 8, “ “	114 05	
“ 9, “ “	246 98	
“ 10, “ “	227 81	
“ 11, “ “	81 74	
“ 12, “ “	77 20	
“ 13, “ “	38 72	
“ 14, “ “	81 09	
“ 15, “ “	84 46	
“ 16, “ “	58 63	
“ 17, “ “	81 77	
Willowdale Bridge	401 25	
Railing on road to C. J. Norwood's	30 50	
Green street and Choate bridges	31 85	
Appleton's bridge	94 92	
Mount Pleasant street	112 13	
Peatfield street	128 90	
Miscellaneous	17 06	
Snow account.....	44 75	
	—	\$3940 19

POOR ACCOUNT.

BILLS ALLOWED:

J. J. Hull, rent.....	\$ 13 75	
Frederic Willcomb, rent.....	24 00	
Annie W. Mitchell, rent.....	88 00	
William Willcomb, rent.....	10 00	
Stephen Jewett, rent	54 00	
Sallie M. Brown, rent.....	48 00	
George E. Lord, rent.....	36 00	
Theo. F. Cogswell, rent.....	72 00	
Charles E. Smith, rent	10 00	
	<hr/>	\$ 355 75
Austin Carter, wood	17 00	
Lewis Choate, wood.....	35 60	
John S. Glover, coal.....	18 53	
William G. Brown, coal.....	59 70	
	<hr/>	\$ 130 83
Supplies to Henry Morgan.....	103 92	
Supplies to Rozillah Hobson	103 92	
Supplies to Mary Clark.....	44 00	
Supplies to Elizabeth Bray.....	36 00	
Supplies to James Hood	48 00	
	<hr/>	\$ 335 84
A. S. Hill, groceries.....	58 00	
T. E. Condon, groceries.....	46 00	
Curtis Damon, groceries	60 34	
L. E. Willcomb, groceries	14 00	
Nathaniel Burnham, groceries	143 42	
	<hr/>	\$ 321 76
Sarah E. Black, care of Andrew Aiken	47 20	
Mrs. W. A. Mitchell, care of Carrie Hayes	130 00	
Lydia Ricker, care of E. F. Witherly	60 00	
George E. Macarthy, medical attendance		
Mrs. Gallagher	5 00	
William H. Clark, medical attendance An-		
drew Aiken	27 00	
Charles Palmer, medical attendance Mrs.		
Grant.....	18 00	
Emma Hills, care Mrs. Grant.....	15 00	
Moses G. Lord, watching with Thomas		
Murby	4 50	

J. A. Blake, medicine	51 02	
Ebin R. Smith, medicine.....	2 50	
Wm. H. Fall, moving goods for Mrs. Gal- lagher	3 15	
B. & M. R. R., freight and car fare for Mrs. Gallagher	13 70	
H. E. Willcomb, car fare from Boston to N. H. for Mrs. Gallagher	2 25	
Luther Wait, expenses to Gardiner and Danvers	10 05	
F. Willcomb, expenses to Danvers Asylum	1 55	
B. & M. R. R., fares for poor travelers.....	8 85	
P. E. Clarke, funeral expenses A. B. Grant	29 00	
Luther Lord, burying A. B. Grant and child of N. M. Foss	3 25	
Warren Boynton, horse hire	10 65	
E. T. Pike, shoes	3 35	
T. E. Condon, supplies for tramps	3 90	
Ind. Pub. Co., slips and notifications.....	4 50	
		<hr/> \$ 454 42

POOR IN OTHER TOWNS.

BILLS ALLOWED:

Commonwealth of Mass., board of Perley, Moore and Royal	\$ 79 86	
Danvers Lunatic Asylum, board of Perley, Moore, Bird, Jewett and Forbes	490 54	
City of Salem, supplies to Barker and Poor	67 25	
Town of Topsfield, supplies to A. Peabody	5 75	
City of Boston, supplies to Gallagher and Sheppardson	11 43	
City of Haverhill, burial of A. D. Evans....	8 00	
		<hr/> \$ 662 83
		<hr/> \$2261 43

CR.

Received from Commonwealth.....	\$159 76
Due from Commonwealth	30 57
Received from City of Boston.....	8 00
Received from City of Gloucester	40 00
Received from Town of Rowley.....	48 00
Received from Mrs. J. W. Dodge, board of Lewis R. Perley at Danvers Asylum....	79 33

Received from Frederic Willcomb overpaid	
on rent	12 00
	<hr/> \$ 377 66

Balance being expense for poor off the farm	\$1883 77
Number of tramps cared for at lockup, 89.	

TOWN FARM.

BILLS ALLOWED:

S. N. Baker, clothing	\$ 19 50
Robert Jordan, clothing	20 80
Walter E. Lord, dry goods.....	7 67
W. S. Russell, dry goods	25 17
I. E. B. Perkins, shoes	4 80
S. H. Thurston, shoes.....	9 55
E. T. Pike, shoes	4 60
	<hr/> \$ 92 09
A. S. Hill, groceries.....	136 36
Dodge & Spiller, groceries	117 09
L. E. Willcomb, groceries	76 04
T. E. Condon, groceries.....	26 14
George H. Dixon, groceries.....	18 34
Nathaniel Burnham, groceries	30 93
Est. Asa Lord, groceries	62 81
Curtis Damon, groceries	44 69
F. T. Goodhue, groceries and supplies	36 85
George H. Green, provisions	129 94
Ipswich Creamery, butter	15 64
	<hr/> \$ 694 83
George B. Brown, meal and feed	515 50
O. C. Smith, meal and feed	92 53
J. A. Huckins, salt hay	18 00
William Lord, weighing ice.....	1 18
Ebin R. Smith, medicine and sundries	19 98
J. A. Blake, medicine and sundries	15 25
George E. Macarthy, medical attendance.	55 00
T. L. Perkins, surgical operation	75 00
Austin L. Lord, repairs and stock	25 05
Foster Russell, repairs.....	10 75
Luther Wait, repairs.....	4 00
S. F. Canney, lumber,.....	32 45
George Fall, lumber.....	25 97
C. H. Thompson & Co., harrow	20 00

John W. Goodhue, tools, nails, etc	10 25
John M. Dunnels, sundries and repairs.....	20 58
A. H. Plouff, sundries.....	13 71
James Graffum, repairs.....	14 00
Wm. A. Spiller, hay rack and repairs	13 50
J. Stackpole & Son, fertilizer	57 00
J. Stackpole & Son, soap.....	5 75
Stephen Jewett, use of horse	17 25
Theo. F. Cogswell, brandon paint	28
John W. Newman, sundries.....	13 87
D. M. Tyler, clock and spectacles	5 00
Ind. Pub. Co., Independent.....	1 50
“ cream tickets.....	50
H. Lee M. Pike, Chronicle	2 00
E. L. Irving, supplies and repairs.....	9 35
George H. Brocklebank, stock and repairs	5 00
Webster Smith, blacksmith work.....	12 25
Malachi Nolan, blacksmith work.....	45 75
John S. Glover, coal.....	29 16
William G. Brown, coal.....	30 81
William G. Brown, ice	35 00
J. C. Richardson, horse.....	143 00
Warren Boynton, horse hire.....	1 00
Austin Carter, grinding.....	4 44
H. K. Kennett, 3 heifers.....	60 00
Mark Newman, supplies	4 64
<hr/>	
\$1466 25	

BILLS PAID BY SUPERINTENDENT.

For getting ice.....	\$ 7 00
Jacob Safford, butchering	1 00
Benjamin Chapman, butchering.....	50
Benjamin Chapman, doctoring pigs.....	1 00
Eben Lord, doctoring cow	50
Charles Walker, sawdust	1 00
Atkinson Bros., fish	9 00
Rust & Grant, fish.....	11 36
For tools at auction.....	13.55
D. S. Appleton, mowing machine and har- ness.....	40 00
C. R. Titcomb, curing hams	1 30
Ox bows	90
Car fare to Lowell.....	1 41

John Lord, ditching	4 00	
Whitcomb & Carter, seed corn.....	3 75	
Paid for watcher.....	1 00	
Paid for use of boar	4 00	
P. A. Dodge, lumber	2 00	
Samuel Foss, setting glass	1 50	
John Durand, repairs on wagon.....	50	
Paid for labor in marsh	15 00	
Edward Bodwell, labor	2 00	
Edward Stephens, labor.....	2 68	
Douglas Forbes, labor.....	20 00	
Paid for housework.....	14 85	
Paid for labor	2 30	
Paid for blanket and expense of horse from Boston.....	5 75	
Stackpole & Son, soap	2 26	
Paid for tools	1 10	
Paid for sundries	1 25	
Benjamin Wells, cash.....	1 75	
William Lyons, cash.....	8 50	
John Stalker, cash	3 25	
C. Foster & Sons, boots.....	3 25	
		\$ 189 21
Daniel S. Appleton, superintendent.....	\$483 34	
F. E. Appleton, labor	157 00	
A. H. Rutherford, labor.....	12 50	
Charles B. Guilford, labor	34 00	
Edward Stevens, labor.....	160 00	
Mary E. Stevens, labor	96 00	
Levi Howe, labor	128 25	
James Davis, labor	50 00	
Edward Bodwell, labor.....	41 00	
Douglas Forbes, labor	184 00	
		\$1346 09
		<u>\$ 3788 47</u>

INVENTORY OF PROPERTY AT THE FARM, STOCK, & C.

	No.	1889 Value	No.	1890 Value	In- crease	De- crease
Oxen.....	4	\$350	4	\$350		
Cows.....	25	1000	27	1080	\$80	
Heifers.....	8	280	6	210		\$70
Yearlings.....	4	80	2	40		40
Calves.....	3	36	6	72	36	
Bull.....	1	40	2	50	10	
Horses.....	2	430	2	430		
Fat hogs.....	5	125	5	125		
Shoats.....	12	100	12	100		
Fowls.....	78	39	40	20		19
Ducks.....			2	1	1	
Horse wagons.....	2	250	2	250		
Sleigh.....	1	40	1	40		
Ox wagons.....	3	400	3	400		
Ox carts.....	2	100	2	100		
Mowing machine & harness.	1	125	2	150	25	
Ploughs.....	8	96	8	96		
Cultivators.....	2	10	2	10		
Horse hoes.....	2	12	2	12		
Harrows.....	3	51	4	70	19	
Ox sleds.....	3	60	3	60		
Drag.....	1	5	1	5		
Wood, cords.....	25	175	30	210	35	
Coal, tons.....	10	70	6	42		28
Groceries.....		75		75		
Dairy utensils.....		140		140		
Furniture and bedding.....		300		300		
Cooking ranges and fixtures	2	100	2	100		
Stoves and furnace.....		170		170		
Winnowing mill.....	1	8	2	12	4	
Wheel rake.....		35		35		
Tedder.....		55		55		
Tools.....		160		160		
Blocks and ropes.....		15				15
Horse wagon.....	1	75	1	75		
Harness.....	1	40	1	40		
Suction pump.....	1	4	1	4		
Rack.....				15	15	
		\$5051		\$5104	\$225	\$172

INVENTORY OF PROPERTY AT THE FARM, PRODUCE,
&C.

	No.	1889 Value	No.	1890 Value	In- crease	De- crease
Corn, bushels.....	100.....	\$ 50..	100.....	\$ 50.....		
Barley, bushels.....	50.....	46..	40.....	37.....	\$ 9..	
Beans, bushels.....	2.....	4..	2.....	4.....		
Potatoes, bushels.....	120.....	90..	100.....	100..	\$10.....	
Roots, bushels.....	5.....	3..	6.....	4..	1.....	
Beef, pounds.....	200.....	20..	50.....	5.....	15..	
Pork, pounds.....	300.....	30..	325.....	33..	3.....	
Cider, barrels.....	11.....	33..	8.....	25.....	8..	
Apples, barrels.....	60.....	60..	13.....	26.....	34..	
Soap, pounds.....	120.....	16..	50.....	6.....	10..	
Ham, pounds.....	80.....	10..	80.....	10.....		
Fish, pounds.....	50.....	6..	40.....	5.....	1..	
Lard, pounds.....	100.....	17..	80.....	13.....	4..	
Butter, pounds.....	80.....	24..	25.....	8.....	16..	
Eng. hay, market tons	11.....	187..	40.....	680..	493.....	
Eng. hay, tons.....	45.....	675..	50.....	750..	75.....	
Salt hay and black grass, tons	45.....	450..	45.....	450.....		
Thatch, tons.....	1.....	7.....			7..	
Mulch, tons.....	25.....	125..	5.....	25.....	100..	
Straw, tons.....	2.....	24..	1.....	12.....	12..	
Vinegar, gallons.....	120.....	20..	120.....	20.....		
Onions, barrels.....	1.....	2.....			2..	
Fresh meat, pounds....	150.....	18.....			18..	
Pickles, gallons.....	25.....	5..	4.....	1.....	4..	
Rowen, tons.....	1.....	15..	3.....	45..	30.....	
Cabbages.....	50.....	2.....			2..	
		\$1939		\$2309	\$612	\$242
		5051		5104	225	172
		6990		7413	837	414
				6990	414	
Increase of personal property.....				423	423	

SALES FROM FARM.

English hay.....	\$ 346 03	
Salt hay.....	78 26	
Salt grass.....	40 00	
Cream.....	1128 25	
Milk.....	12 30	
Eggs.....	22 68	
Calves.....	167 10	
Hide.....	2 26	
Pigs.....	89 06	
Hogs (dead).....	74 76	
Poultry.....	31 45	
Barley.....	5 75	
Potatoes.....	95 80	
Apples.....	45 75	
Board.....	68 41	
Labor off the Farm.....	5 50	
Difference in cows.....	30 00	
Straw.....	2 10	
Pork.....	1 00	
Beef.....	9 10	
Pasturing.....	4 00	
Horse.....	50 00	
Cows.....	120 00	
	<hr/>	\$2429 56
Increase of personal property at the Farm.....	423 00	
	<hr/>	\$2852 56
Balance, being expense beyond income.....	935 91	
	<hr/>	\$3788 47

OVERSEERS' DEPARTMENT.

DR.

To bills in their hands at last settlement	\$ 179 62	
To sales from Farm.....	2429 56	
	<hr/>	\$2609 18

CR.

By cash paid town treasurer.....	\$2443 02	
By bills in overseers' hands.....	166 16	
	<hr/>	\$2609 18

COGSWELL FUND.

In account with J. Sargent, town treasurer.

DR.

To amount in Ips. Savings Bank, Feb.1, 1889	\$199 95	
To interest to Feb. 1st, 1890	8 04	
		————\$207 99

CR.

By cash paid B. Fewkes for care of lot.....	3 00	
By amount in Ips. Savings Bank, Feb.1, 1890	204 99	
		————\$207 99

ANDREWS FUND.

In account with J. Sargent, town treasurer.

DR.

To amount in Ips. Savings Bank, Feb.1, 1889	\$159 78	
To interest to Feb. 1, 1890	6 42	
		————\$166 20

CR.

By cash paid B. Fewkes for care of lot.....	2 00	
By cash paid L. Lord for care of lot.....	2 00	
By amount in Ips. Savings Bank Feb. 1, 1890	162 20	
		————\$166 20

STANIFORD FUND.

In account with J. Sargent, town treasurer.

DR.

To amount in Ips. Savings Bank, Feb.1, 1889	\$56 30	
To interest to Feb. 1st, 1890	2 26	
		————\$58 56

CR.

By amount in Ips. Savings Bank, Feb. 1, 1890	58 56	
		————\$58 56

JONATHAN SARGENT, TREASURER AND COLLECTOR.

DR.

To cash on hand Feb. 1st, 1889	\$ 2978 21
To uncollected taxes	2358 37
To cash for rent of town hall.....	803 00
To cash for rent of scales	254 95
To cash for rent of cemetery pasture.....	12 00
To cash, criminal costs, fines and lockup fees	27 00
To cash, sale of centennial books	7 00
To cash, sale of old plank at town house	75
To cash, sale of waste paper at town house.....	50
To cash, sale from farm	1314 77
To cash from Ipswich Creamery Co.....	1128 25
To cash from State, corporation tax 1888	73 76
To cash from State, corporation tax 1889	2895 59
To cash from State, bank tax.....	551 23
To cash from State, State aid.....	1858 00
To cash from State, military aid	203 00
To cash from State, support of poor	163 52
To cash from State, school fund	175 82
To cash from billiard licenses	10 00
To cash from circus licenses	13 00
To cash from peddlers' licenses	20 00
To cash from exhibition licenses	2 00
To cash from auctioneers' licenses.....	2 00
To cash from liquor licenses.....	1350 00
To cash from dog licenses	435 94
To cash from other towns, pauper account.....	96 00
To cash from F. Willcomb, pauper account.....	12 00
To cash from Mrs. J. W. Dodge, pauper account....	79 33
To cash for lots in Highland cemetery.....	100 00
To cash for lots in Linebrook cemetery	8 00
To cash for interest on deposits.....	42 93
To cash for interest on taxes.....	90 51
To cash for discount on county tax.....	14 98
To cash hired on town notes	6500 00
Tax list 1889, state tax.....	2320 00
county tax.....	2246 91
town tax	25253 59

 \$53,402 91

 JONATHAN SARGENT, TREASURER AND COLLECTOR.

CR.

By cash paid on orders drawn in 1888 and Jan., 1889.....	\$ 803 05
By cash paid on orders drawn in 1889 and Jan., 1890.....	27510 27
By cash paid on orders drawn for State aid.....	1604 00
By cash paid on orders drawn for military aid	558 00
By cash paid, principal on town notes	9000 00
By cash paid, interest on town notes	954 43
By cash paid, state tax.....	2320 00
By cash paid, county tax.....	2246 91
By cash paid, 25 per cent. of liquor licenses.....	337 00
By cash, discount on taxes.....	815 12
By cash, abatement on taxes.....	272 40
By uncollected taxes.....	2677 59
By cash on hand Feb. 1, 1890	4304 14
	<hr/>
	\$53,402 91

STATE AID ACCOUNT, COMMONWEALTH.

DR.

To amount due from state for year ending Jan. 1, 1889.....	\$1858 00
To amount due from state for military aid Jan. 1, 1889.....	203 00
To cash paid, state aid 1889.....	1614 00
To cash paid, military aid 1889, \$546.00, one half to be reimbursed by state....	273 00
	—————\$ 3948 00

CR.

By cash received, state aid	\$1858 00
By cash received, military aid	203 00
By amount due for state aid.....	1614 00
By amount due for military aid	273 00
	—————\$ 3948 00

EXPENSE AND INCOME ACCOUNT.

EXPENSE.

For schools.....	\$10537 69
current expenses	1858 10
lighting streets.....	1023 84
fees and salaries.....	2905 25
fire department.....	1815 09
poor, balance.....	1883 77
farm, balance.....	935 91
highways.....	3940 19
interest on town notes.....	779 43
discount on taxes	815 12
abatements.....	272 40
Balance, being income beyond expense..	5350 76
	—————\$32117 55

INCOME.

Amount raised for town purposes.....	\$25253 59
Received state corporation tax.....	2969 35
bank tax	551 23
school fund.....	175 82
dog licenses	435 94
liquor licenses.....	1350 00
other licenses.....	47 00
interest on taxes	90 51

interest on deposits.....	42 93	
discount, county tax.....	14 98	
sale of cemetery lots.....	108 00	
sale of books, plank and waste paper.....	8 25	
income of town property	1069 95	
		<u>\$32117 55</u>

Of the above balance \$2500 has been paid of the permanent debt of the town.

DEBT STATEMENT.

DR.

To notes payable.....	\$16340 00	
To orders drawn and not paid	636 24	
		<u>\$16976 24</u>

CR.

By balance in treasurer's hands.....	\$ 6981 73	
By amount due for state aid	1614 00	
By amount due for military aid	273 00	
By amount due from state, poor acc't...	30 57	
		<u>\$ 8899 30</u>

Town debt Feb. 1, 1890	\$ 8076 94
------------------------------	------------

STATEMENT OF TOWN PROPERTY.

REAL ESTATE.

Farm	\$16000 00	
Town house.....	16000 00	
Cemeteries	2000 00	
Engine houses and land.....	2000 00	
School houses and land.....	13800 00	
Woodland at Linebrook.....	100 00	
Woodland at Common Fields	100 00	
Turkey Shore pasture.....	100 00	
Thatch bank at Great Flats.....	200 00	
Thatch bank at Third Creek	75 00	
Gravel pit near Peatfield's.....	80 00	
Gravel pit near Carlisle's.....	150 00	
Gravel pit near John Brown's (Candle- wood).....	50 00	
Two pounds	100 00	
		<u>\$50755 00</u>

PERSONAL PROPERTY.

At the farm.....	\$7413 00
Fire engines and apparatus.....	5500 00
Hearse	400 00
Furniture at town house.....	500 00
Hay scales (2).....	800 00
Safes for treasurer and clerk.....	400 00
	<hr/> \$15013 00

Amount of real and personal property	\$65768 00
Town debt, Feb. 1, 1890	8076 94
	<hr/>
Balance in favor of the town	\$57691 06

NUMBER OF POLLS AND AMOUNT OF VALUATION.

Number of polls, 937.

Valuation of real estate\$1,726,621 00

Valuation of personal estate 602,277 00

Total valuation, 1890\$2,328,898 00

Total valuation, 1889 2,283,250 00

Increase in valuation\$ 45,648 00

Poll tax, \$2.00. Tax on \$1000, \$12.00.

Total number of horses, 546.

Total number of cows, 909.

Total number of other neat cattle, 355.

Total number of sheep, 41.

Total number of dwelling houses, 788.

Total number of dogs licensed, 249.

BIRTHS REGISTERED FOR YEAR ENDING DEC. 31, 1889

Whole number, 73.

Males, 34.

Females, 39.

PARENTAGE.

Both parents foreign born, 9.

Fathers foreign born, 18.

Mothers foreign born, 20.

Fathers native born, 55.

Mothers native born, 53.

Three mothers gave birth to twins.

MARRIAGES.

Whole number, 55.

Grooms native born, 42.

Grooms foreign born, 13.

Brides native born, 33.

Brides foreign born, 22.

Grooms natives of Ipswich, 11.

Brides natives of Ipswich, 16.

DEATHS AND BURIALS.

Deaths, 85. Burials, 105.

Native born, 83. Foreign born, 18. Unknown, 4.

Males, 52. Females, 53.

70 years and under 80, 17.

80 years and under 90, 12.

90 years and over, 2.

Another year has passed and again we present for your consideration a report of the receipts, expenditures and financial standing of the town.

The expenditures in the school department are in excess of last year owing to the building of the new school house on Spring street. The school committee think that the appropriations for the coming year should be larger than they were the past year, the reasons for which will probably appear in their report.

The amount expended for current expenses is considerably less than last year, although quite extensive repairs have been made upon the town house, the roof of which is in a bad condition at the present time, caused by the paper under the shingles holding the moisture and thereby destroying the boarding of the roof. It will be necessary in a few years to replace the whole roof.

The bills for street lights are some larger than last year, but when we take into consideration the fact that the number of kerosene lights have been increased from 86 to 111, making in all with the gas lights 123, an increase over last year of 25, we think the town will feel amply compensated for the extra outlay.

There has been added to the fire department during the year a new engine and a new lot of hose so that they are quite well prepared for any emergency. The matter of the reservoir

at the head of Central street remains the same as last year, the leakage still remaining and the two hundred dollars is still retained.

In the highway department there has been considerable new work, for which there was no special appropriation.

They were as follows: Rebuilding the bridge at Willowdale, building of Peatfield street and Mount Pleasant street.

The bills for snow have been very small, leaving thereby quite a large balance at the end of the fiscal year which had been reserved for that purpose, a part of which has been applied to the repairing of the roads since Feb. 1.

In accordance with the provisions of Chap. 98, Acts of 1889, the board of selectmen will be obliged as soon after the annual meeting as may be to appoint some suitable person to be superintendent of streets, at which time the terms of office of the present surveyors will expire and their duties will devolve upon said superintendent unless the town accepts the provisions of Chap. 158, Acts of 1871.

The balance against the town in the poor department is some larger than last year, owing partly to the increase in expense at the Danvers Lunatic Hospital. At the present time we have no one there, those there having been removed to the Alms house.

Affairs at the farm remain in as good or better shape than at the last report. The crops were favorable and the balance against the farm is considerably less than it has been for years. The report of the State Board of Lunacy and Charity, which has created considerable excitement in different parts of the state, speaks quite favorably of the almshouse at Ipswich, although the visitor does not seem to have been very particular in her observations as she speaks of the almshouse as being built of wood with a brick basement. The whole number of inmates at the farm the past year was 13; the average number 9 1-5; the present number is 11.

The outlay by the town for the support of the poor on the farm amounts to \$1.96 per week for each person so supported.

The boundary line question between this town and the town of Essex and city of Gloucester has been referred by the Legislature to the Harbor and Land Commissioners instructing them to define said lines and report to the next General Court. The vexed question seems to be in a fair way for adjustment.

The case of the Proprietors of Jeffries Neck pasture vs. the town of Ipswich has been heard before a Master and argued before Judge Devens of the Supreme Court. His decision has not yet been given. We have reason to believe the case will be referred back to the Master to be re-opened and evidence favorable to the town, but excluded by him at the former hearing, admitted.

In accordance with the provisions of Sect. 7, Chap. 37, Public Statutes, which require selectmen of towns to have copied any records of the town which may have become worn, mutilated or illegible your selectmen have secured the services of Mr. Nathaniel R. Farley who is now engaged in copying the older records which are badly worn and some of them almost illegible.

The selectmen submit the following estimates for the ensuing year:

For schools, \$7500; for current expenses, \$8500; for highways, \$5000; for reduction of the town debt, \$800.

Respectfully submitted,

LUTHER WAIT;	} Selectmen of Ipswich.
AARON LORD,	
FREDERIC WILLCOMB,	

AUDITOR'S REPORT.

I hereby certify that I have examined the accounts of all such Officers of the town of Ipswich as are entrusted with the receipt and expenditure of money and all original bills and vouchers on which money has been paid from the treasury of said Town, and find them correct. I have also examined the books and accounts of the Town Treasurer and find them correct, and that the amount of uncollected taxes (\$2677.59) and cash (\$4304.14) in his hands is as stated in the annual Town Report for the current year.

NATHANIEL R. FARLEY, Auditor.

Ipswich, Feb. 20, 1890.

CORRECTION.

The total amount paid for fees and salaries should be \$2905.25, instead of \$2904.25, as printed.

WARRANT FOR THE ANNUAL TOWN MEETING.

ESSEX, SS. TO EITHER OF THE CONSTABLES OF THE TOWN OF
IPSWICH IN SAID COUNTY: GREETING:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the legal voters of said town to meet at the Town House, in said town, on Monday the third day of March, next, at nine o'clock A. M., then and there to act on the following articles, viz:

Art. 1. To choose a moderator.

Art. 2. To choose all necessary town officers and grant them such pay for their services as the town may think proper.

Art. 3. To vote by ballot, Yes or No, upon the following question, viz: "Shall license be granted for the sale of intoxicating liquors in this town."

Art. 4. To raise money for the High and common schools.

Art. 5. To raise money for the repair of the highways and determine the manner of apportioning the same.

Art. 6. To raise such sums of money as may be necessary to defray all town charges for the ensuing year.

Art. 7. To see what compensation shall be allowed the engine men for the ensuing year.

Art. 8. To see if the town will authorize the treasurer to hire money in anticipation of taxes.

Art. 9. To see if the town will authorize the collector to collect interest on all taxes remaining unpaid after they are due.

Art. 10. To see what discount, if any, shall be allowed to those persons who pay their taxes before the time of payment.

Art. 11. To see what action the town will take in regard to appropriating money for decorating soldiers' graves on Memorial day.

Art. 12. To hear and act upon the reports of trustees and committees.

Art. 13. To see if the town will accept the list of jurors as prepared and posted by the selectmen.

Art. 14. To see if the town will renew the contract made with the Ipswich Gas Company for lighting the streets during the past year.

Art. 15. To see if the town will build two receiving tombs, one at the North and one at the South cemetery.

Art. 16. To see if the town will appropriate money for the improvement of the cemeteries.

Art. 17. To see if the town will establish a school upon Grape Island.

Art. 18. To see if the town will authorize the purchase of gravel pits.

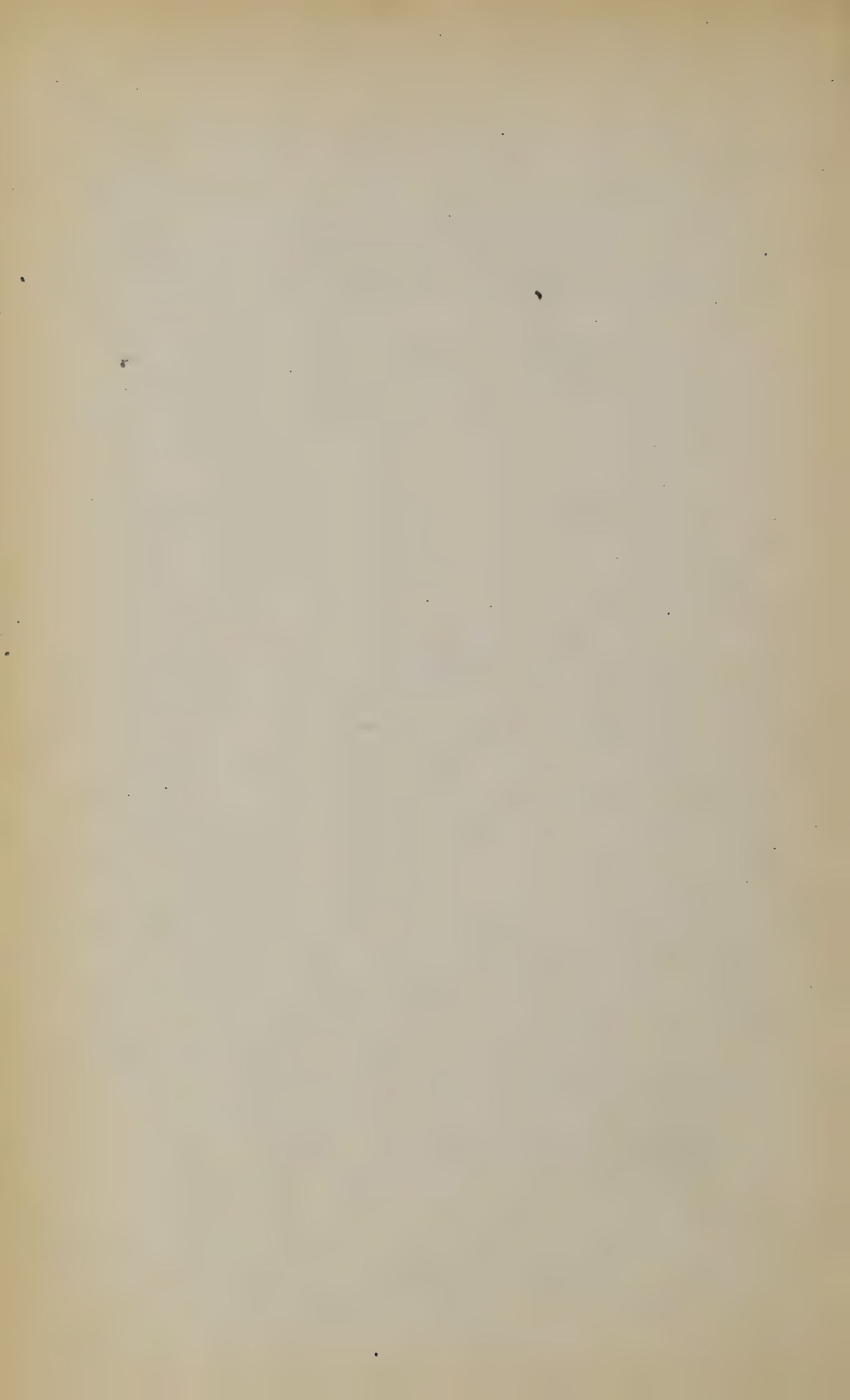
Art. 19. To see if the town will accept the provisions of Chapter one hundred and fifty-eight of the acts of the year eighteen hundred and seventy-one, relating to Road Commissioners.

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the meeting houses in said town, town house, post office and at the school house in the Village district seven days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant with your doings thereon to the town clerk at the time and place of said meeting.

Given under our hands this twenty-first day of February
A. D. 1890.

LUTHER WAIT,	} Selectmen of Ipswich.
AARON LORD,	
FREDERIC WILLCOMB,	



ANNUAL REPORT

—OF THE—

Receipts, Expenditures, &c.

—OF THE—

TOWN OF IPSWICH,

—FOR THE—

YEAR ENDING FEBRUARY 1ST, 1891.

IPSWICH, MASS.:

INDEPENDENT PRESS. E. G. HULL.

1891.

ANNUAL REPORT

—OF THE—

Receipts, Expenditures, &c.

—OF THE—

TOWN OF IPSWICH,

—FOR THE—

YEAR ENDING FEBRUARY 1ST, 1891.

IPSWICH, MASS.:

INDEPENDENT PRESS. E. G. HULL.

1891.

TOWN REPORT.

SCHOOLS.

APPROPRIATIONS:

Manning School.....	\$2300 00
Common Schools.....	4800 00
For Repairs of School-houses.....	950 00
For Purchase of School Books.....	600 00
For Instruction in Vocal Music.....	250 00
For School Furniture.....	100 00
For School-house at Grape Island.....	400 00
For School-house in Spring Street.....	70 00
Received from Mass. School Fund.....	189 81
Received from Dog Licenses.....	317 54
	—————\$ 9977 35

TEACHERS.

BILLS ALLOWED:

Trustees Manning School.....	\$2300 00
Faustina M. Horton, North Intermediate	200 00
Isabelle Arthur, North Intermediate.....	200 00
Mary E. Butler, North Primary.....	313 50
Eva A. Willcomb, North Primary.....	66 50
Eva A. Willcomb, ass't North Primary..	231 00
Susie H. Potter, ass't North Primary....	49 00
H. E. Noyes, Ross Intermediate.....	400 00
Lizzie M. Crosby, Ross Primary.....	380 00
Anna S. Cogswell, ass't Ross Primary...	280 00
M. Elma Smith, Cogswell Intermediate	400 00

S. Isabelle Arthur, Cogswell Primary....	190 00
Cora A. Smith, " "	152 00
Mary E. Foster, " "	38 00
Cora A. Smith, Argilla district.....	125 00
Susie H. Potter, Argilla district.....	81 25
Mary A. Underhill, Candlewood district	225 00
Cora H. Jewett, " "	25 00
" " Grape Island.....	150 00
Emma G. Blanchard, Wainwright school	380 00
Anna S. Tupper, Willowdale school.....	125 00
Myrta B. Decatur, Willowdale school....	125 00
Allegra Manning, Appleton district.....	225 00
Ella F. Cogger, Linebrook district.....	150 00
Laura B. Underhill, Linebrook district..	150 00
Laura B. Foster, Village district.....	225 00
Mabel Johnson, Village district.....	18 75
Helen H. Pearl, Teacher of Music.....	152 00
A. E. Bradford, Teacher of Music.....	105 00
Carrie L. Lakeman, 3d Div. Grammar school.....	200 00
	—————\$ 7662 00

SCHOOL BOOKS.

BILLS ALLOWED:

Ginn & Co.....	\$ 80 84
George S. Perry.....	114 94
John B. Alden.....	1 89
J. L. Hammatt.....	24 40
D. C. Heath & Co.....	41 02
Houghton, Mifflin & Co.....	2 30
George S. King & Merrill.....	85 22
Edward E. Babb & Co.....	141 86
Lee & Shepherd.....	2 10
Silver, Burdette & Co.....	5 40
Carl Schoenhof.....	4 40
J. B. Lippincott & Co.....	23 25
Thompson, Brown & Co.....	7 67
Educational Publishing Co.....	20 75
A. Lewis.....	4 00
American Book Co.....	21 12
Interstate Publishing Co.....	5 00

Billings, Clapp & Co.....	2 50	
H. K. Shatswell, binding.....	5 00	
		<hr/> \$593 66

FUEL.

BILLS ALLOWED:

Lewis Choate, wood.....	72 85	
Daniel Boynton, wood.....	8 50	
Austin Carter, wood.....	56 50	
Oliver A. Bailey, wood.....	7 00	
Aaron Lord, wood.....	24 00	
William Goodhue, wood.....	20 50	
George E. Johnson, wood.....	23 00	
E. L. Rutherford, sawing wood.....	2 50	
George E. Hill, sawing wood.....	1 87	
William G. Brown, coal.....	89 56	
John S. Glover, coal.....	87 30	
		<hr/> \$393 58

CARE OF SCHOOL HOUSES.

BILLS ALLOWED:

William H. Kirk, janitor.....	177 50	
Lewis R. Stone, ".....	9 75	
George E. Smith, ".....	9 15	
R. K. Whittier, ".....	10 00	
George E. Hills, ".....	20 25	
Harry M. Purinton, ".....	5 00	
John H. Bailey, ".....	9 50	
Arthur H. Warner, ".....	8 00	
William H. Kirk, cleaning and labor about the school-houses.....	37 59	
R. K. Whittier, cleaning and labor about the school-houses.....	3 90	
		<hr/> \$290 64

SCHOOL HOUSE AT GRAPE ISLAND AND SPRING ST.

BILLS ALLOWED:

William B. Clarke, building school-house at Grape Island as per contract.....	190 00	
William B. Clarke, extra labor and stock	9 50	
E. W. Choate, stock and labor Spring St. school-house.....	25 02	
A. Staniford, painting Spring St. school-		

house	26 00	
Isaac Lord, labor Spring St. school-house	13 00	
George M. Lord, labor Spring St. school-house	12 00	
		\$275 52

VENTILATOR ON ROSS SCHOOL HOUSE.

BILLS ALLOWED:

Barstow Stove Co, stoves and ventilator	440 00	
Foster Russell, labor on ventilator.....	31 37	
C. G. and J. A. Brown, bricks at Ross school-house	22 50	
George Spencer, mason work at Ross school-house	20 63	
J. S. Glover, lime and cement.....	6 00	
Tyler Caldwell, sand.....	1 20	
William P. Ross, hauling sand.....	35	
J. W. Goodhue, nails, etc.....	3 52	
C. F. Jordan, iron work.....	2 05	
George Falls, lumber.....	5 68	
S. F. Canney, lumber.....	34 30	
		\$567 60

REPAIRS.

BILLS ALLOWED:

George Falls, lumber for repairs of Linebrook and Ross school-houses.....	60 92	
S. F. Canney, lumber for repairs Ross, Cogswell and Linebrook school-houses	91 57	
R. P. Spiller, labor repairing Linebrook school-house	43 65	
Foster Russell, labor repairing Ross and Cogswell school-houses.....	68 73	
James H. Lakeman, repairs.....	7 50	
Alfred Norman, repairs.....	1 25	
Stephen H. Baker, repairs.....	6 80	
A. Staniford, painting on Ross school-house	9 91	
A. Staniford, painting and setting glass	3 09	
A. H. Hicks, setting glass.....	8 50	
T. F. Cogswell, paint for repairs.....	8 27	

J. M. Purinton, repairs at Willowdale.....	3 10	
J. W. Newman, locks, keys and sundries..	8 09	
J. W. Goodhue, screws, varnish and sundries for repairs.....	12 29	
		<hr/> \$333 67

INCIDENTALS.

BILLS ALLOWED:

A. H. Plouff, sundries for school-houses...	24 39
A. H. Plouff, stoves and funnel for Grape Island	8 55
Charles W. Bamford, expense to Grape land	4 00
W. B. Atkinson, carrying books to Grape Island	1 50
A. P. Hills, water pail.....	45
Ebin R. Smith, sending telegram.....	75
A. G. Whitcomb, seats and desks.....	131 40
M. V. B. Perley, 20 school desks.....	35 00
James Kinnear, teaming desks from Topsfield.....	3 00
Trustees Manning School, rent.....	56 25
J. A. Swazey, black-board paper.....	4 34
Burdette Business College, engrossing diplomas.....	9 60
H. Lee M. Pike, printing invitations and programmes	20 55
H. Lee M. Pike, paper and cutting.....	1 00
Chester W. Bamford, ribbon.....	1 77
E. G. Hull, blanks and cards for Manning School.....	6 00
Eimer & Amend, chemicals for Manning School.....	37 75
John A. Blake, chemicals for Manning School.....	15 10
R. W. Bolles, gravel for school-houses.....	1 60
J. C. Underhill, gravel for school-houses...	14 00
George E. Lord, gravel and labor at North school-house.....	3 37
T. C. Thurlo, trees for North school-house	8 00
Edward Bodwell, labor.....	2 00

John Doyle, labor at Ross school-house	6 00	
John M. Dunnels, pump for North school-house	8 05	
Samuel P. Foster, work on pump.....	50	
J. Howard Lakeman, painting wood-house	2 50	
M. Newman, sundries.....	2 25	
C. Damon, sundries.....	7 45	
William G. Brown, horse-hire school committee	8 00	
Warren Boynton, horse-hire school committee	3 00	
John F. Wippich, clock and repairing.....	8 25	
Howard Blake, clock.....	4 00	
James F. Falls, ringing bell.....	3 00	
J. B. Mitchell, cleaning vaults.....	8 00	
Austin Measures, cleaning vaults and sand	1 00	
Tenney's Express, freight and express.....	7 40	
American Express Co.....	5 75	
H. P. Willcomb's Express.....	7 40	
Jackson & Co.'s Express.....	70	
		\$473 62

RECAPITULATION.

Paid Trustees Manning School and School Teachers	7662 00	
Paid for School Books.....	593 66	
Paid for Fuel.....	393 58	
Paid for Care of School Houses.....	290 64	
Paid for School House at Grape Island and Spring St. School House.....	275 52	
Paid for Ventilator on Ross School House	567 60	
Paid for Repairs.....	333 67	
Paid for Incidentals.....	473 62	
		\$10,590 29

CURRENT EXPENSES.**TOWN HOUSE.****BILLS ALLOWED:**

George W. Baker, janitor.....	\$199 92
Ipswich Gas Light Co., gas.....	156 10
J. S. Glover, coal.....	68 84
William G. Brown, coal.....	44 74
Aaron Lord, wood.....	7 00
John M. Dunnels, new furnace.....	210 00
Augustine Staniford, painting town house 1889.....	264 30
T. F. Cogswell, paint for town house.....	4 52
T. F. Cogswell, balance of insurance.....	3 00
Wesley K. Bell, insurance on town house	30 00
J. F. Wippich, care of clock.....	1 25
Albert S. Peatfield, white-washing lock-up and cells.....	7 00
William G. Brown, 4 iron bedsteads for tramp room.....	12 00
S. F. Canney, lumber.....	6 60
J. W. Goodhue, key for police room.....	15
George W. Baker, case for safe and repairs	10 90
Charles W. Brown, repairs.....	7 43
J. W. Newman, sundries.....	8 89
C. Damon, sundries.....	4 55
M. Newman, sundries.....	3 35
T. E. Condon, sundries.....	2 35
John M. Dunnels, sundries.....	3 95
N. Burnham, sundries.....	2 00
J. B. Mitchell, cleaning vaults in June by order of Board of Health.....	2 00
J. B. Mitchell, cleaning vaults in November	5 00
	<hr/> \$1065 84

CEMETERIES.**BILLS ALLOWED:**

J. W. Goodhue, paint for Linebrook cem- etery fence.....	23 15
J. W. Goodhue, lead and nails.....	3 35
Augustine Staniford, painting fence Line-	

brook cemetery.....	25 40	
Harrison Smith, painting fence Linebrook cemetery	8 75	
James Griffing, 33 cedar posts.....	4 95	
James Griffing, labor in cemetery.....	24 00	
Benjamin Fewkes, labor.....	25 50	
George M. Lord, labor.....	4 00	
Isaac Lord, labor.....	4 00	
Moses Grimes, labor.....	3 20	
G. A. Pickard, labor.....	19 00	
Jesse Warren, labor.....	17 20	
William H. Kirk, labor.....	3 30	
George W. Goodwin, labor.....	3 20	
George E. Lord, labor.....	3 20	
Sylvester Brown, labor.....	9 10	
William Brown, labor.....	1 40	
Maynard Russell, labor.....	3 00	
Luther Lord, teaming, Highland cemetery	33 55	
Luther Lord, undertaker's service.....	3 00	
Philip E. Clarke, labor, undertaker's service	12 85	
Philip E. Clarke, laying out lots.....	7 00	
		\$242 10

RECEIVING TOMBS.

BILLS ALLOWED:

James Griffing, stone and labor for foundation.....	45 00
C. E. & J. A. Brown, bricks and sand.....	212 47
J. S. Glover, cement.....	14 80
Barton & Williams, window and door sills	45 75
Webster Smith, iron door and frame.....	50 23
Webster Smith, labor, and iron straps.....	4 45
S. F. Canney, lumber North yard.....	56 88
S. F. Canney, lumber South yard.....	17 06
J. W. Newman, nails.....	4 00
Charles Jewett, teaming.....	16 00
John A. Smith, teaming and labor.....	8 25
A. E. Peatfield, labor.....	59 50
George Spencer, labor.....	72 68

Thomas E. Roberts, labor.....	10 50
James Griffing, labor.....	26 10
James Scott, labor.....	33 10
Jesse Warren, labor.....	14 75
George R. Lakeman, labor.....	30 50
Thomas P. Thomas, labor and material..	72 24
S. R. Harris, teaming.....	8 25
Luther Lord, teaming.....	5 15
J. W. Newman, padlock and key.....	2 50
Tenney's Express, teaming.....	35
John W. Russell, use of plank.....	2 50

 \$813 01

INCIDENTALS.

BILLS ALLOWED:

George W. Baker, care of tramps.....	116 00
T. E. Condon, bread for tramps.....	1 65
G. W. Baker, meals for prisoners.....	9 00
H. Lee M. Pike, printing town report 1890	72 00
H. Lee M. Pike, printing school report....	12 10
H. Lee M. Pike, printing and advertising	23 00
E. G. & C. G. Hull, printing water report	24 30
E. G. & C. G. Hull, printing notices, blanks and advertising.....	24 00
E. G. & C. G. Hull, printing notices, tax bills and advertising.....	19 00
Moses G. Lord, distributing town and water reports.....	5 00
Moses G. Lord, distributing notices.....	3 00
N. R. Farley, copying old records.....	240 00
H. P. Ives, stationery.....	12 00
H. P. Ives, binding record book.....	10 00
C. A. Sayward, legal service in Essex boundary case.....	155 00
Charles W. George, expense and attend- ance Essex boundary case.....	3 40
William H. Jewett, expense and attend- ance Essex boundary case.....	3 40
William H. Kinsman, expense and attend- ance Essex boundary case.....	2 70

P. B. Lakeman, witness in Essex boundary case.....	2 50
F. P. Brown, witness in Essex boundary case.....	2 50
Farrington & Springfield, service on water works.....	160 00
George G. Creamer, service on water works driving wells.....	100 00
John W. Nourse, service on water works	44 75
Moody & Bartlett, legal service in Eagle Hill case.....	250 00
William Chapman, witness in Eagle Hill case.....	2 45
Tyler Caldwell, witness in Eagle Hill case	2 20
J. A. Brown, reservoir Central street balance	180 00
Grand Army Post, Memorial day.....	100 00
Frederic Willcomb, service as moderator annual meeting.....	10 00
John H. Cogswell, taking census school children.....	20 00
Walter E. Lord, taking census.....	15 00
Aaron Lord, taking census.....	15 00
Aaron Lord, perambulating town line....	15 00
Walter E. Lord, perambulating town line	15 00
Curtis Damon, perambulating town line	15 00
Curtis Damon, expense paid perambulating town line.....	13 75
B. & M. Railroad, mileage tickets.....	20 00
George W. Sherburne, ringing bell.....	30 00
Webster Smith, repairs on bell.....	3 25
Griffin & Cook, repairing and gilding dials on town clock.....	30 00
T. F. Cogswell, paint for town clock.....	2 45
John F. Wippich, care of town clock.....	25 00
Charles P. Rust, care of buoys.....	20 00
George Falls, lumber for buoys.....	37
T. F. Cogswell, paint for buoys.....	2 61
C. Damon, rope for buoys.....	2 45
M. V. B. Perley, ballot clerk.....	5 00

C. S. Willcomb, ballot clerk.....	5 00
C. H. Glazier, ballot clerk.....	5 00
Foster Russell, putting up voting shelves	2 00
H. M. Meek, tally sheets.....	1 00
S. F. Canney, lumber, band stand.....	7 12
Foster Russell, repairing band stand.....	5 30
A. H. Hicks, painting band stand.....	9 30
Samuel Clarke, pump.....	9 50
A. H. Plouff, expense and labor on pump Market Square.....	26 25
George Fall, lumber for well Depot Sq.....	2 91
Stephen H. Baker, labor on well Depot Sq	80
John M. Dunnels, repairing pump.....	1 55
George Fall, lumber for repair town scales	2 60
Foster Russell, repairing town scales.....	1 00
C. Damon, scale books.....	3 00
James Griffing, labor on reservoir.....	1 00
H. P. Ives, blank book for town clerk.....	14 00
M. B. Warren, license blanks and tax book	8 08
Foster Russell, labor and stock for South Common.....	14 45
George Fall, lumber South Common.....	1 76
Austin Carter, painting sign-board.....	2 50
J. W. Nourse, plan and surveying Spring Street.....	15 00
J. W. Nourse, surveying for gravel pits....	7 00
W. F. Brocklebank, carrying school com- mittee to Grape Island.....	4 00
Charles Palmer, expense of board of health	3 00
J. Sullivan, cutting grass on the common	6 90
Brackett Bros., rent of land for pound.....	5 00
Charles W. Blake, examining horse—Buz- zell.....	5 00
George P. Smith, labor and plan for barn at town farm.....	15 76
Walter E. Lord, blankets for police room	5 00
C. Damon, expense to Newburyport bridge hearing.....	2 50
J. Sargent, traveling expense and postage	7 14
T. F. Cogswell, envelopes for treasurer....	1 95

Paid for postage.....	1 99	
Joseph Spinney, two dinners.....	1 00	
John A. Blake, stationery and sundries....	5 35	
Ebin R. Smith, stationery.....	1 10	
Tenney's Express.....	15	
American Express Co.....	45	
H. P. Willcomb's Express.....	5 70	
Jackson & Co.'s Express.....	1 45	
Warren Boynton, horse hire 1889.....	8 00	
Newell M. Jewett, fare to Salem.....	35	
William G. Brown, sundries.....	2 00	
		————— \$2069 74

RECAPITULATION.

Bills paid on account of Town House.....	1065 84	
Bills paid on account of Cemeteries.....	242 10	
Bills paid on account of Receiving Tombs	813 01	
Bills paid on account of Incidentals.....	2069 74	
		————— \$4190 69

STREET LAMPS.

BILLS ALLOWED:

Ipswich Gas Light Co.....	\$149 50	
T. B. Fall, care of lamps.....	719 00	
John M. Dannels, lanterns and chimneys	8 20	
M. Newman, lanterns.....	60 00	
A. H. Plouff, founts and repairing.....	9 15	
J. W. Newman, sundries and repairs.....	7 60	
M. Nolan, irons.....	3 75	
Foster Russell, posts and repairs.....	13 72	
		————— \$970 92

FEES AND SALARIES.

BILLS ALLOWED:

Curtis Damon, selectman, assessor and overseer of the poor.....	\$300 00
Walter E. Lord, selectman, assessor and overseer of the poor.....	150 00
Aaron Lord, selectman, assessor and overseer of the poor.....	150 00
Charles W. Bamford, town clerk.....	75 00
Jonathan Sargent, treasurer and collector	450 00
Charles A. Sayward, school committee....	56 50
John W. Nourse, school committee.....	57 50
Charles W. Bamford, school committee...	43 75
John H. Cogswell, school committee.....	82 50
T. Frank Waters, school committee.....	65 00
Wesley K. Bell, school committee.....	62 50
William H. Kirk, truant officer.....	10 00
T. B. Fall, truant officer.....	10 00
Walter E. Lord, ballot clerk.....	5 00
N. R. Farley, auditor year ending Feb. 1890	30 00
J. C. Underhill, services board of health...	51 00
George W. Smith, services board of health	50 00
Charles Palmer, M. D., services board of health	50 00
T. E. Condon, salary registrar.....	10 00
J. F. Kinsman, salary registrar.....	10 00
Charles W. Bamford, salary clerk of registrars	20 00
	\$1738 75
George W. Baker, police service.....	5 00
F. Maynard Jewett, " "	43 25
William Lord, " "	260 75
C. E. Goodhue, " "	230 00
Newell M. Jewett, " "	312 55
Charles T. Littlefield, " "	215 50
Walter F. Gould, " "	8 25
George Poole, " "	12 00
Frank A. Ross, " "	5 00

Henry Stevens,	police service.....	2 50	
Frank Clifford,	“ “	3 50	
John W. Russell,	“ “	3 50	
J. B. Scott,	“ “	3 75	
F. E. Hodgdon,	“ “	5 00	
John H. Baker,	“ “	3 00	
Oscar Littlefield,	“ “	3 50	
J. H. Lakeman,	“ “	3 25	
A. S. Garland,	“ “	4 00	
			<hr/> \$1124 30

Charles E. Goodhue, notifying town meetings.....	15 00
William Lord, notifying town meetings...	5 00
George W. Baker, keeper of lock-up.....	49 93
W. E. Tucker, M. D., returning births 1888 and 1889.....	19 50
George E. Macarthy, M. D., returning births.....	4 50
William H. Clarke, M. D., returning births	4 50
Charles Palmer, M. D., returning births..	6 25
P. E. Clarke, returning deaths.....	18 50
George Haskell 2d, returning deaths.....	3 50
Charles W. Bamford, recording births, marriages and deaths.....	58 90
	<hr/>
	\$185 58

RECAPITULATION.

Paid for Salaries, etc.....	1738 75	
Paid for Police Service.....	1124 30	
Paid for Incidentals.....	185 58	
	<hr/>	\$3048 63

FIRE DEPARTMENT.

BILLS ALLOWED:

S. F. Canney, chief engineer, and George P. Smith, Nathaniel Archer and L. A. Brocklebank, assistant engineers.....	\$ 55 00	
Clerk.....	6 00	
21 hours extra labor.....	21 00	
Horse hire.....	1 00	
	<hr/>	\$83 00
Warren Engine Co., 55 men.....	275 00	
Warren Engine Co., 13 hours service.....	178 75	
Neptune Engine Co., 55 men.....	275 00	
Neptune Engine Co., 12 hours service.....	165 00	
Torrent Engine Co., 28 men.....	140 00	
Hook and Ladder Co., 20 men.....	100 00	
Hook and Ladder Co., 16 hours service...	80 00	
	<hr/>	\$1213 75

INCIDENTALS.

BILLS ALLOWED:

John H. Baker, steward Neptune Engine Co.....	20 00
George W. Sherburne, steward Warren Engine Co.....	20 00
Asa R. Brown, steward Torrent Engine Co.....	10 00
William H. Brocklebank, steward Hook and Ladder Co.....	20 00
Cornelius Callahan Co., hose, etc.....	35 32
Cornelius Callahan Co., suction hose.....	72 00
C. R. Sargent, repairs on engine.....	47 54
S. R. Harris, teaming and waiting on ma- chinist.....	12 65
A. S. Jackman, fire buckets.....	3 50
C. H. Smith, painting and lettering fire buckets.....	1 50
F. H. Burnham, heel jack.....	2 50
A. L. Lord, relaying covers to reservoir...	1 20
George P. Smith, plans, etc.....	2 30
George P. Smith, expense to Boston.....	2 65

J. F. Malenfant, painting sign and tools..	13 25
E. Newton Brown, wood and oil.....	3 75
John A. Nichols, watching fire.....	2 75
Charles Jewett " "	75
W. W. Wait, " "	2 75
Ernest Carter, " "	75
William H. Barton, " "	75
W. F. Brocklebank, " "	2 75
J. B. Atkinson, " "	2 75
James A. Lord, " "	2 00
George Brocklebank, " "	75
William Flemming, " "	3 50
John W. Patterson, " "	3 50
William Marshall, " "	3 50
Edward S. Greenleaf, " "	3 50
George Falls, cleaning hose.....	1 25
E. H. Damon, " "	2 75
C. H. Rollins, " "	1 50
W. B. Copp, " "	2 50
Luther A. Lord, " "	3 00
T. B. Fall & Son, coal for Warren.....	13 22
William G. Brown, coal for Warren.....	12 00
J. S. Glover, coal for Barnicoat.....	23 43
John A. Blake, telephone.....	1 00
John W. Goodhue, tools and oils.....	5 10
Asa R. Brown, straps and oil.....	4 40
Charles G. Brown, sundries.....	1 00
A. H. Plouff, sundries for engine houses...	11 44
J. W. Newman, locks, keys, sundries.....	18 48
John H. Baker, clearing snow from reser- voir.....	1 00
John J. McHale, hauling Hook and Lad- der truck to fire.....	1 00
John M. Caldwell, coffee and refreshments	4 73
Dodge & Spiller, oil and wick.....	55
C. Damon, pail.....	20
Webster Smith, repairs.....	3 35
Ephraim Goodhue, repairs.....	38
John Durand, repairs.....	1 00
Nathaniel Archer, repairs.....	4 70

 \$416 14

RECAPITULATION.

Paid the Board of Engineers.....	83 00	
Paid for Engine Co.'s Service.....	1213 75	
Paid for Incidentals.....	416 14	
		<hr/> \$1712 89

HIGHWAYS AND BRIDGES.

BILLS ALLOWED:—For labor and material, from February 1st to May 1st, under the superintendence of the Highway Surveyors.

Albert S. Brown, gravel.....	13 80	
Willard F. Kinsman, “	3 50	
William H. Kinsman, “	23 44	
William G. Brown, “	9 38	
J. C. Underhill, “	39 80	
E. Newton Brown, “	1 00	
Walter Gould, “	3 04	
Augustine Stone, “	2 16	
Eugene Sullivan, “	2 30	
		<hr/> \$98 42
Ipswich Mills, coal cinders.....	8 65	
George Harris, sand.....	1 08	
M. Nolan, repairs.....	50	
J. S. Glover, cement.....	90	
T. F. Cogswell, drain tile.....	4 00	
		<hr/> \$15 13
S. P. Rutherford, labor.....	5 00	
Joseph King, “	40	
Joseph R. Wilson, “	8 28	
Aaron Lord, “	9 80	
William B. Sturgis, “	10 40	
Isaac Buzzell, “	6 60	
Albert S. Brown, “	12 13	
Edmund Ready, “	5 40	
James Archibald, “	5 40	
John M. Falls, “	32 07	
Edwin Goodwin, “	8 40	
Greenleaf A. Pickard, “	10 40	

Levi L. Howe,	labor.....	10 20
Luther Lord,	"	8 40
John M. Caldwell,	"	26 76
John H. Baker,	"	10 40
Daniel R. Caldwell,	"	10 20
Sylvester Brown,	"	5 40
Wesley B. Copp,	"	26 76
George W. Falls,	"	10 80
A. W. Hubbard,	"	7 11
Howard Stone,	"	1 80
M. G. Lord,	"	1 60
William P. Ross,	"	43 50
Jere. Brocklebank,	"	13 20
Charles Dorr,	"	18 30
Willard F. Kinsman,	"	56 13
J. Farley Kinsman,	"	58 73
Joseph Goddard,	"	9 30
William G. Horton,	"	33 76
Augustine Stone,	"	40 01
J. Sullivan,	"	21 05
Allan W. Brown,	"	22 73
William G. Brown,	"	14 01
John Doyle,	"	16 75
Jesse Cotter,	"	80
P. Dorrity,	"	7 90
Dexter McIntire,	"	80
William Girard,	"	4 90
J. C. Underhill,	"	22 66
M. Whittier,	"	4 50
William Goodhue,	"	24 47
William F. Warner,	"	11 25
Charles Rogers,	"	2 00
A. H. Underhill,	"	27 70
J. Leflaw,	"	2 30
E. Newton Brown,	"	26 10
Manasseh Brown,	"	7 25
Charles G. Brown,	"	80
Fred G. Cross,	"	2 00
Austin Measures,	"	5 75
John J. Gould,	"	11 25

Erastus Clark,	labor.....	4 72
Robert Gove,	“	2 00
Austin Carter,	“	27 00
Albert P. Hills,	“	23 12
Ira P. Willard,	“	10 70
William Brown,	“	6 00
Arthur Conant,	“	4 00
James Scott,	“	2 00
Lewis Choate,	“	5 25
Nathaniel A. Rust,	“	5 00
George Shearman,	“	8 00
Nathaniel T. Low,	“	21 00
William H. Kinsman,	“	3 84
Alvin S. Brown,	“	8 25
Thomas Burns,	“	5 10
John Muldoon,	“	6 00
James B. Scott,	“	2 00
David Low,	“	2 00
Charles M. Perley,	“	19 57
Abel S. Howe,	“	8 60
		<hr/> \$917 76

BILLS ALLOWED:—For labor and material from May 1st to February 1st, 1891, under the superintendence of the Road Commissioners.

William G. Brown,	gravel.....	14 91
E. Newton Brown,	“	24 42
Albert S. Brown,	“	39 84
Augustine Stone,	“	15 40
Alvin Story,	“	3 68
Albert P. Burnham,	“	8 60
Thomas R. Lord,	“	11 64
J. C. Underhill,	“	24 06
George H. Green,	“	1 28
John W. Nourse,	“	19 78
		<hr/> \$163 61
J. W. Goodhue,	nails.....	1 80
S. F. Canney,	lumber.....	47 94
J. W. Newman,	gravel screen.....	5 35
T. F. Cogswell,	drain tile.....	1 87

George Fall, lumber.....	4 28
C. F. Jordan, steeling picks and repairs...	90
John Durand, repairs on snow plow.....	2 00
William A. Spiller, repairs on snow plow	1 94
Webster Smith, sharpening picks and re- pairs on snow plow.....	5 90
Ephraim Goodhue, repairing pick axe.....	50
C. Damon, nails.....	30

 \$72 7 1

Austin Carter, labor.....	319 37
John M. Caldwell, "	186 55
E. Newton Brown, "	242 80
Sylvester Brown, "	29 80
Joseph Vincent, "	9 40
William Brennan, "	9 20
Jere. Brocklebank, "	21 00
Ira P. Willard, "	25 60
Fred A. Carter, "	18 00
N. A. Rust, "	11 40
Robert L. Gove, "	2 00
George W. Fall, "	6 00
Allan W. Brown, "	80 25
William P. Ross, "	44 50
Charles Dorr, "	12 60
Alvin S. Brown, "	66 80
William G. Horton, "	24 35
Jesse Cotter, "	10 20
Charles H. Pike, "	1 80
S. P. Rutherford, "	21 80
John H. Baker, "	34 60
G. A. Pickard, "	39 00
Thomas R. Lord, "	26 25
Luther Lord, "	43 20
Luther A. Lord, "	30 00
Wesley B. Copp, "	33 07
Albert P. Hills, "	21 00
Lewis Choate, "	15 75
George F. Shearman, "	14 00
William Brown, "	59 40
Fred G. Cross, "	8 85

Augustine Stone,	labor.....	26 65
J. W. Carlisle,	"	10 50
Benj. R. Horton,	"	7 25
Alvin Story,	"	7 25
George Woodbury,	"	2 00
George Smith,	"	7 25
John B. Caverly,	"	9 25
Everett K. Brown,	"	11 67
David T. Perley,	"	3 47
Alden Story,	"	16 67
John Galbraith,	"	13 87
F. R. Daniels,	"	10 87
Albert P. Burnham,	"	10 87
Horatio Story,	"	10 87
David Low,	"	9 40
Joseph Leno,	"	2 00
Erastus Clarke,	"	7 87
John F. Lord,	"	6 00
George H. Russell,	"	26 25
John W. Davis,	"	5 25
John A. Smith,	"	29 00
J. Farley Kinsman,	"	17 82
Jacob Scanks,	"	6 00
George H. Brocklebank,	"	11 00
Arthur Conant,	"	29 80
Nathaniel T. Low,	"	23 62
Levi L. Howe,	"	2 00
Joseph King,	"	8 00
Isaac Lord,	"	5 00
James Ready,	"	14 00
Willard Harris,	"	28 87
Stephen Jewett,	"	13 12
Charles Jewett,	"	20 42
George M. Lord,	"	11 00
George E. Lord,	"	31 35
Henry K. Kennett,	"	23 00
Joseph Marshall,	"	13 10
Manasseh Brown,	"	14 90
Aaron Lord,	"	36 26
Willard B. Kinsman,	"	18 37

William Sturgis,	labor.....	16 40
John M. Fall,	"	38 49
Edwin Goodwin,	"	8 40
J. B. Scott,	"	18 20
Horace Brown,	"	3 00
C. E. & J. A. Brown,	"	18 73
Asa Wade,	"	23 27
Albert S. Brown,	"	18 55
Thomas Burns,	"	1 60
Isaac Buzzell,	"	80
Joseph H. Lord,	"	5 40
Clayton M. Jewett,	"	13 60
David Grady,	"	24 87
James M'Laughlin,	"	12 60
Ernest Rutherford,	"	1 00
Cyrus W. Conant,	"	19 60
William Lavalette,	"	9 10
John S. Spiller,	"	4 00
A. J. Phillips,	"	4 30
D. G. Chapman,	"	40 83
William G. Brown,	"	20 00
J. W. Nourse,	"	1 52
Michael Reddy,	"	1 50
Wilbur Ellsworth,	"	4 60
Alvin Story,	"	3 70
Charles M. Perley,	"	27 38
Abel S. Howe,	"	5 50
William M. Conant,	"	72
Charles S. Jewett,	"	5 35
		<hr/> \$2383 39

REPAIR OF GREEN STREET BRIDGE.

BILLS ALLOWED:

J. W. Goodhue, nails.....	5 55	
S. F. Canney, lumber.....	84 70	
Stephen Baker, labor.....	5 00	
Jesse Warren, labor.....	5 00	
	<hr/>	\$100 25

MISCELLANEOUS.

James Graffum, repair of carriage "dam- aged".....	45 40
---	-------

T. F. Cogswell, drain tile (rear of Manning school-house).....	81 65	
		\$127 05

SNOW ACCOUNT.

BILLS ALLOWED :

Samuel P. Rutherford, labor.....	17 80
John M. Caldwell, "	42 42
William P. Ross, "	9 40
J. C. Underhill, "	10 70
P. Dorrity, "	10
William Girard, "	20
A. H. Underhill, "	7 75
E. Newton Brown, "	30 00
Manasseh Brown, "	8 40
Alvin S. Brown, "	5 60
Fred G. Cross, "	4 70
W. F. Rutherford, "	4 60
James Ready, "	5 20
Charles Pike, "	3 80
Joseph King, "	2 80
A. A. Rutherford, "	4 00
Charles Jewett, "	3 90
Stephen Jewett, "	1 00
Stephen M. Ross, "	1 00
Edward Grady, "	1 60
J. B. Mitchell, "	4 50
J. Donovan, "	2 70
Charles Bailey, "	70
L. D. Pickard, "	87
Wayland Wait, "	3 70
B. F. Fewkes, "	2 80
Austin Measures, "	3 70
Hardy M. Beck, "	3 95
Herbert Witham, "	5 00
Isaac Foss, "	80
James B. Scott, "	10 80
Edward Fewkes, "	2 90
Edwin Poole, "	90
Alfred Barton, "	90
William Barton, "	1 80

Robert Gove,	labor.....	3 60
George Bond,	“	1 40
John J. Gould,	“	9 40
John M. Fall,	“	14 25
William B. Sturgis,	“	3 20
Edwin Goodwin,	“	5 90
John K. Chapman,	“	3 20
Thaddeus L. Gwinn,	“	1 80
William F. Burnham,	“	2 80
Sylvester Brown,	“	6 10
John H. Baker,	“	1 00
Levi L. Howe,	“	3 20
G. A. Pickard,	“	8 00
Joseph Leno,	“	3 20
Tyler Caldwell,	“	1 50
Aaron W. Hubbard,	“	60
Alonzo Butler,	“	2 10
John T. Hovey,	“	1 80
George Shearman,	“	1 50
George Spencer,	“	50
Howard Stone,	“	80
Daniel Stone,	“	80
William Brown,	“	3 70
John Hayes,	“	80
James Scott,	“	1 90
Daniel Wells, Jr.,	“	50
Walter Grant,	“	70
Clarence Grant,	“	50
Jeremiah Brocklebank,	“	9 40
Charles Dorr,	“	3 10
William L. Stone, Jr.,	“	3 70
Edward A. Spiller,	“	1 50
Isaac Bridges,	“	2 50
Walter Brocklebank,	“	2 70
Ira P. Willard,	“	2 70
W. F. Kinsman,	“	11 80
J. Farley Kinsman,	“	7 40
William G. Horton,	“	5 40
Augustine Stone,	“	5 00
Ambrose Young,	“	1 00

John C. Carlisle,	labor.....	2 00
George E. Smith,	“	6 40
A. Ernest Smith,	“	3 00
Joseph Smith,	“	2 00
Dexter McIntire,	“	1 00
Edmund Ready,	“	3 10
J. H. Brown,	“	4 50
William H. Lavalette,	“	45
Daniel G. Chapman,	“	65
F. R. Daniels,	“	9 60
Everett K. Brown,	“	8 80
Horatio Story,	“	7 90
Horace Brown,	“	4 80
Benson Satherson,	“	2 40
Charles M. Perley,	“	1 60
Abel S. Howe,	“	2 10
M. Whittier,	“	37 95
Aaron Lord,	“	4 20
Nathaniel Rust,	“	1 00
Ward F. Kenney,	“	3 60
Arthur Conant,	“	1 80
James Scott,	“	1 80
George Poole,	“	1 00
William Claxton,	“	80
Jason Ellsworth,	“	1 20
James Archibald,	“	1 20
William E. Barton,	“	1 00
Clayton M. Jewett,	“	15 80
Moses H. Grimes,	“	8 20
George E. Lord,	“	1 80
Edward Bodwell,	“	80
Reuben Andrews,	“	4 40
Luther Lord,	“	1 80
James M'Laughlin,	“	4 20
Luther A. Lord,	“	5 40
George H. Russell,	“	1 50
Michael Laffy,	“	4 60
William B. Richards,	“	3 00
Samuel F. Foss,	“	2 40
Edward F. Ready,	“	1 80

Wilbur F. Ellsworth, labor.....	1 60	
Austin Carter, "	28 72	
Francis P. Brown, "	1 00	
Joseph Marshall, "	1 40	
A. Story Brown, "	8 00	
Benjamin R. Horton, "	4 40	
Alvin Story, "	1 60	
George Woodbury, "	2 40	
George L. Woodbury, "	2 40	
John B. Caverly, "	1 00	
Alden Story, "	4 80	
John Galbraith, "	60	
Joseph Duprez, "	50	
Manasseh Brown, Jr., "	6 80	
John Doyle, "	1 10	
Thomas R. Lord, "	80	
Willard Harris, "	4 00	
George Harris, "	4 20	
Ernest L. Rutherford, "	1 00	
J. B. Mitchell, "	1 00	
William Goodhue, "	75	
		<hr/> \$ 602 06
		<hr/> \$4480 45

RECAPITULATION.

Paid for Gravel under Surveyors.....	98 42	
Paid for other Material under Surveyors	15 13	
Paid for Labor under Surveyors.....	917 76	
Paid for Gravel under Commissioners.....	163 61	
Paid for other Material under Commis- sioners	72 78	
Paid for Labor under Commissioners.....	2383 39	
Paid for Repairs on Green St. Bridge.....	100 25	
Miscellaneous	127 05	
Snow Account.....	602 06	
		<hr/> \$4480 45

POOR ACCOUNT.

BILLS ALLOWED:

William G. Brown,	rent.....	\$ 24 00	
Curtis Damon,	“	20 00	
J. J. Hull,	“	28 00	
James W. Bond,	“	24 00	
T. F. Cogswell,	“	72 00	
Frederic Willcomb,	“	32 00	
George E. Lord,	“	3 00	
Anna Mitchell,	“	28 00	
S. M. Brown,	“	12 00	
Stephen Jewett,	“	66 00	
Mary A. Potter,	“	4 00	
Charles E. Smith,	“	13 00	
		<hr/>	\$326 00
Lewis Choate,	wood.....	39 65	
Austin Carter,	“	26 50	
J. S. Glover,	coal.....	45 39	
William G. Brown,	“	15 90	
T. B. Fall & Son,	“	68 14	
		<hr/>	\$195 58
Supplies to Rozillah Hobson.....		103 92	
Supplies to Henry Morgan.....		103 92	
Supplies to James Hood.....		28 00	
		<hr/>	\$235 84
A. S. Hills,	groceries.....	26 00	
Nath'l Burnham,	“	119 67	
Curtis Damon,	“	79 81	
Lewis E. Willcomb,	“	16 00	
		<hr/>	\$241 48
Mrs. W. A. Mitchell, care of Carrie Hayes		130 00	
Maggie Samson, care of Mrs. Evans.....		10 00	
Mamie Tibbetts, care of Mrs. Sullivan....		3 00	
George H. Tenney, care of Anna Moylan		101 66	
Lydia Ricker, care of E. F. Witherly.....		45 00	
William H. Clarke, medical attendance			
G. A. Goodwin.....		18 00	
William H. Clarke, medical attendance			
Anna Moylan.....		26 00	

William H. Clarke, medical attendance	
Mrs. Foss.....	10 00
William H. Clarke, medical attendance	
Mrs. Crowell.....	1 00
George E. Macarthy, medical attendance	
Mrs. Evans.....	33 00
George E. Macarthy, medical attendance	
William Moore.....	5 00
George E. Macarthy, medical attendance	
B. Whittier.....	7 00
George E. Macarthy, medical attendance	
John Sampson.....	23 00
Charles Palmer, medical attendance Mrs.	
Hall.....	36 00
Charles Palmer, medical attendance child	
of Mrs. Grant.....	5 00
Charles Palmer, medical attendance Mrs.	
Sullivan.....	23 00
Ebin R. Smith, medicine.....	42 10
Charles Jewett, moving household goods	
for Mrs. Evans.....	10 00
George W. Baker, fares and lodging for	
tramps.....	2 30
B. & M. Railroad Co., fares for poor trav-	
elers.....	11 10
Jeremiah Smith, supplies.....	1 00
Joseph S. Spinney, supplies.....	1 50
Walter E. Lord, supplies.....	5 93
E. T. Pike, boots.....	6 95
George Haskell, 2d, funeral expenses of	
Anna Moylan.....	15 00
P. E. Clarke, funeral expenses child of N.	
Foss.....	10 00
P. E. Clarke, funeral expenses Mrs. Barton	21 50
P. E. Clarke, funeral expenses C. E. Evans	10 25

 \$614 29

POOR IN OTHER TOWNS.

Danvers Lunatic Asylum, board of L. R.	
Perley	141 15
City of Salem, supplies to M. A. Barker...	38 52

City of Lynn, supplies to Herbert Pea-	
body	127 75
City of Newburyport, supplies to Mrs.	
Pickard.....	6 00
Town of Rowley, supplies to A. F. Pea-	
body	91 17
	<hr/>
	\$ 404 59
	<hr/>
	\$2017 78

CR.

Received from Commonwealth.....	168 15
Due from Commonwealth.....	16 90
Received from J. W. Dodge for board of	
L. R. Perley at D. L. Asylum.....	59 90
Received from city of Gloucester.....	40 00
	<hr/>
	\$ 284 95
Balance being expense for poor off the	
Farm.....	\$1732 83
	<hr/>
	\$2017 78

Number of tramps cared for at lock up, 319
TOWN FARM.

BILLS ALLOWED:

S. N. Baker, clothing.....	\$ 41 73
R. Jordan & Co., clothing.....	29 97
William S. Russell, dry goods.....	24 75
Walter E. Lord, dry goods.....	28 99
E. T. Pike, shoes and repairing.....	5 31
I. E. B. Perkins, shoes.....	13 03
	<hr/>
	\$143 78
F. T. Goodhue, groceries.....	50 81
Albert S. Hills, "	56 44
Albert P. Hills, "	120 85
T. E. Condon, "	41 77
Curtis Damon, "	127 74
Lewis E. Willcomb, "	14 30
Est. Asa Lord, "	72 11
Dodge & Spiller, "	50 69
N. Burnham, "	30 30
George H. Green, provisions.....	130 79

Ipswich Creamery Butter.....	41 40	
		\$737 20
George B. Brown, meal and feed.....	625 10	
J. Stackpole & Son, fertilizer.....	30 00	
D. T. Perley, difference in bulls.....	12 00	
George Fall, lumber.....	4 44	
S. F. Canney, lumber.....	12 33	
Fred Bray, heifers.....	45 00	
F. T. Goodhue, tools.....	6 55	
J. W. Goodhue, tools and sundries.....	11 23	
Parker & Wood, ice tools.....	3 37	
William G. Brown, cutting ice and tools..	5 00	
F. T. Goodhue, grass seeds.....	3 82	
Est. Asa Lord, grass seeds.....	7 82	
W. H. Clarke, medical attendance.....	3 00	
George E. Macarthy, medical attendance	4 00	
Ebin R. Smith, medicine.....	10 70	
J. A. Blake, medicine.....	15 79	
Est. Samuel Blake, vet. service.....	11 00	
T. F. Cogswell, grindstone.....	2 31	
T. F. Cogswell, hanging fixtures.....	1 50	
J. M. Dunnels, kitchen utensils, lead pipe	9 58	
Curtis Damon, room paper and matting	19 90	
Curtis Damon, iron bedsteads and mat- tresses.....	40 10	
George Spencer, repairs.....	25 30	
Charles H. Sweetser, repairs.....	14 70	
A. H. Plouff, repairs and sundries.....	22 34	
E. L. Irving, repairs and sundries.....	15 15	
M. Newman, crockery.....	1 98	
J. W. Newman, sundries.....	4 49	
John Durand, repairs.....	7 60	
Webster Smith, blacksmith work.....	36 62	
C. F. Jordan, blacksmith work.....	27 66	
H. Lee M. Pike, Chronicle.....	2 00	
J. S. Glover, lime.....	2 50	
J. S. Glover, coal.....	29 40	
William G. Brown, coal.....	37 59	
		\$1111 87
D. S. Appleton, supt. balance 1890.....	100 00	

D. S. Appleton, supt.....	500 00	
B. D. Chapman, labor.....	109 56	
W. E. Stevens, "	160 00	
B. D. Appleton, "	72 00	
F. E. Appleton, "	155 00	
Mary E. Stevens, "	105 00	
Edward Bodwell, "	57 00	
G. A. Pickard, "	51 00	
Levi Howe, "	85 00	
		<hr/> \$1394 56

BILLS PAID BY SUPERINTENDENT.

Paid for making cider	\$ 5 61	
Paid for cutting and getting ice 1888-'89	15 50	
J. C. Safford, butchering.....	10 00	
Paid for housework.....	19 25	
John Stalker, labor.....	3 00	
B. D. Chapman, labor.....	8 00	
W. Lyons, labor.....	10 25	
J. Bird, labor.....	1 50	
Paid for labor.....	50 00	
——— Rutherford.....	3 00	
Paid expense to Tewksbury.....	1 00	
C. R. Titcomb, curing hams.....	1 25	
W. B. Atkinson, fish.....	6 65	
Rust & Grant, fish.....	9 85	
Paid for hard bread.....	5 45	
Paid for carrying cream.....	10 00	
Paid for lobsters.....	1 00	
Paid for soap.....	7 81	
Paid for saw dust.....	2 00	
Paid for crackers.....	5 29	
Paid for dog license.....	2 00	
Paid for tools.....	2 00	
William Lyons, clothing.....	2 00	
Paid for marsh shoes.....	1 35	
Paid for washing.....	3 20	
Paid for use of boar.....	3 00	
Paid for repairing windows	1 50	
Miscellaneous	7 45	
		<hr/> \$ 198 91
		<hr/> \$3586 32

INVENTORY OF PROPERTY AT THE FARM, STOCK, &c.

	No.	1890 Value.	No.	1891 Value.	In-crease.	De-crease.
Oxen.....	4	\$350.	2	\$175		\$175
Cows.....	27	1080	31	1240	160	
Heifers.....	6	210	7	245	35	
Yearlings.....	2	40	4	80	40	
Calves.....	6	72	0			72
Bulls.....	2	50	2	50		
Horses.....	2	430	2	430		
Fat hogs.....	5	125	2	50		75
Shoats.....	12	100	7	60		40
Fowls.....	40	20	78	39	19	
Turkeys.....			3	5	5	
Ducks.....	2	1	3	1		
Horse wagons.....	2	250	2	250		
Sleigh.....	1	40	1	40		
Ox wagons.....	3	400	3	400		
Ox carts.....	2	100	2	100		
Mowing machine & harness	2	150	2	150		
Ploughs.....	8	96	8	96		
Cultivators.....	2	10	2	10		
Horse hoes.....	2	12	2	12		
Harrows.....	4	70	4	70		
Ox sleds.....	3	60	3	60		
Drag.....	1	5	1	5		
Wood, cords.....	30	210	30	210		
Coal, tons.....	6	42	6	42		
Groceries.....		75		75		
Dairy Utensils.....		140		140		
Furniture and bedding.....		300		300		
Cooking ranges and fixtures	2	100	2	100		
Stoves and furnace.....		170		170		
Winnowing mill.....	2	12	2	12		
Wheel rake.....	1	35	1	35		
Tedder.....	1	55	1	55		
Tools.....		160		160		
Blocks and ropes.....				15	15	
Horse wagons.....	1	75	1	75		
Harness.....	1	40	1	40		
Suction pump.....	1	4	1	4		
Rack.....	1	15	1	15		
		\$5104		\$5016	\$274	\$362

INVENTORY OF PROPERTY AT THE FARM, PRODUCE,
&c.

	No.	1890 Value.	No.	1891 Value.	In-crease.	De-crease.
Corn.....	100	\$ 50..	0	.....	50	
Barley	40	37..		.....	37	
Beans	2	4..	2	4.....		
Potatoes	100	100..	110	110..	10	
Roots	6	4..	50	33..	29	
Beef.....	50	5..	200	20..	15	
Pork.....	325	33..	325	33.....		
Cider	8	25..	4	13.....	12	
Apples	13	26..	1	2.....	24	
Soap.....	50	6..	175	21..	15	
Ham.....	80	10..	160	20..	10	
Fish.....	40	5..	50	6..	1	
Lard.....	80	13..	100	17..	4	
Butter	25	8..	60	18..	10	
English hay, market tons..	40	680..	48	720..	40	
English hay, tons.....	50	750..	59	885..	135	
Salt hay and black grass, tons	45	450..	20	200..	250	
Mulch, tons.....	5	25..	10	50..	25	
Straw, tons.....	1	12..		.....	12	
Vinegar, gallons.....	120	20..	120	20.....		
Onions, barrels.....		1	5	5.....		
Fresh meat, pounds		150	18	18.....		
Pickles, gallons.....	4	1..	3	1.....		
Rowen, tons.....	3	45..		.....	45	
Cabbages		200	10	10.....		
Ice			75	75.....		
		\$2309	\$2281	\$402	\$430	
		5104	5016	274	362	
		7413	7297	676	792	
		7297			676	
		11			116	

S ELES FROM FARM.

English hay.....	\$492 54	
Salt hay.....	90 61	
Salt grass.....	44 00	
Cream.....	1003 85	
Milk.....	2 50	
Eggs.....	13 47	
Calves.....	171 71	
Hide and tallow.....	5 01	
Beef.....	8 45	
Pork.....	69 16	
Pigs.....	70 50	
Hogs, dead.....	190 52	
Poultry.....	7 92	
Cows.....	70 00	
Oxen.....	130 00	
Potatoes.....	139 00	
Apples.....	3 00	
Cabbages.....	10 00	
Board.....	46 00	
Pasturing.....	9 00	
Teaming.....	2 50	
Use of Rack.....	75	
Fan mill.....	90	
Keeping horse.....	3 00	
Teaming hay from marsh.....	8 00	
	<hr/>	\$2592 39
Decrease of personal property at the farm		116 00
		<hr/>
		\$2476 39
Balance, being expense beyond income.....		1109 93
		<hr/>
		\$3586 32

OVERSEERS' DEPARTMENT.

DR.

To bills in their hands at last settlement..	\$166 16
Sales from the farm.....	2592 39
	<hr/>
	\$2758 55

CR.

By cash paid bills and the treasurer.....1975 01
 By bills in their hands..... 783 54
 ————— \$2758 55

COGSWELL FUND.

In account with J. Sargent, Treasurer.

DR.

To amount in Ips. Savings Bank, Feb.1, 1890 \$204 99
 To interest to Feb. 1st, 1891..... 8 14
 ————— \$213 13

CR.

By cash paid B. Fewkes for care of lot..... 6 00
 By amount in Ips. Savings Bank Feb.1, 1891 207 13
 ————— \$213 13

ANDREWS FUND.

In account with J. Sargent, Treasurer.

DR.

To amount in Ips. Savings Bank Feb.1, 1890 162 20
 To interest to Feb. 1st, 1891..... 6 46
 ————— \$168 66

CR.

By amount in Ips. Savings Bank Feb.1, 1891 164 66
 By cash paid L. Lord care of lot..... 2 00
 By cash paid B. Fewkes care of lot..... 2 00
 ————— \$168 66

STANIFORD FUND.

In account with J. Sargent, Treasurer.

DR.

To amount in Ips. Savings Bank Feb.1, 1890 58 56
 To interest to Feb. 1st, 1891..... 2 34
 ————— \$60 90

CR.

By amount in Ips. Savings Bank Feb.1, 1891 60 90
 ————— \$60 90

JONATHAN SARGENT, TREASURER AND COLLECTOR.

DR.

To cash on hand February 1, 1890.....	\$ 4304 15
“ uncollected taxes.....	2677 59
“ cash hired on town notes.....	6500 00
“ cash received from state, corpora- tion tax 1889.....	11 86
“ cash received from state, corpora- tion tax 1890.....	279 25
“ cash received from state, bank tax..	569 26
“ cash received from state, state aid..	1614 00
“ cash received from state, military aid	273 00
“ cash from state, income of school fund	189 81
“ cash from state, support of poor....	168 15
“ cash from J. W. Dodge, poor acc't..	59 90
“ cash from other towns, poor acc't..	40 00
“ cash from county, dog licenses.....	317 54
“ cash received for lock up fees.....	12 00
“ cash for rent of town hall.....	712 00
“ cash rent of scales, L. E. Willcomb	35 71
“ cash rent of scales, E. Bailey.....	7 72
“ cash received sales from farm.....	778 25
“ cash from Ipswich Creamery Co....	1003 85
“ cash received rent of cemetery pas- ture.....	12 00
“ cash for lots in Highland cemetery	320 00
“ cash for pedler's licenses.....	30 00
“ cash for billiard licenses.....	10 00
“ cash for circus license.....	3 00
“ cash for liquor licenses.....	1653 00
“ cash for sale of Centennial books....	6 00
“ cash for discount on County tax....	15 71
“ cash for interest on deposits.....	37 34
“ cash for interest on taxes.....	86 94
“ tax list 1890 state tax.....	2030 00
County tax.....	2246 91
Town tax.....	25823 45
	<hr/> \$51828 39

JONATHAN SARGENT, TREASURER AND COLLECTOR.

CR.

By cash paid on orders drawn in 1888 and Jan., 1889.....	9 05
“ cash paid on orders drawn in 1889 and Jan., 1890.....	619 79*
“ cash paid on orders drawn in 1890 and Jan., 1891.....	29,843 11
“ cash paid on orders drawn for state aid	1741 00
“ cash paid on orders drawn for Mil- itary aid.....	534 00
“ cash paid principal on town notes..	7300 00
“ cash paid interest on town notes....	857 70
“ cash paid state tax.....	2030 00
“ cash paid county tax.....	2246 91
“ cash paid state 25 per cent. liquor licenses.....	413 25
“ cash discount on taxes.....	840 89
“ cash abatement of taxes.....	388 47
“ uncollected taxes.....	3043 61
	1960 61
	—————\$51,828 39

STATE AID ACCOUNT.

COMMONWEALTH.

DR.

To amount due from state for year ending January 1st, 1890.....	\$1614 00	
To amount due from state for military aid January 1st, 1890.....	273 00	
To cash paid state aid year 1890.....	1741 00	
To cash paid military aid 1890 (534.00) one-half to be reimbursed by the state	267 00	
		————— \$3895 00

CR.

By cash received for state aid.....	1614 00	
By cash received for military aid.....	273 00	
By amount due for state aid.....	1741 00	
By amount due for military aid.....	267 00	
		————— \$3895 00

EXPENSE AND INCOME ACCOUNT.

EXPENSE.

For Schools.....	\$10,590 29	
For Current expenses.....	4190 69	
For Lighting streets.....	970 92	
For Fees and salaries.....	3048 63	
For Fire department.....	1712 89	
For Poor, balance.....	1732 83	
For Farm, balance.....	1109 93	
For Highways.....	4480 45	
For Interest on town notes.....	857 70	
For Discount on taxes.....	840 89	
For Abatements.....	388 47	
Balance, being income beyond expense	193 19	
		————— \$30116 88

INCOME.

Amount raised for town purposes.....	25,823 45
Received state corporation tax.....	291 11
Received bank tax.....	569 26
Received school fund.....	189 81
Received dog licenses.....	317 54
Received liquor licenses.....	1653 00
Received other licenses.....	43 00
Received interest on taxes.....	86 94
Received interest deposits.....	37 34
Received sale of cemetery lots.....	320 00
Received income of town property.....	785 43
	————\$30,116 88

DEBT STATEMENT.

TOWN OF IPSWICH, DR.

To notes payable.....	15540 00
To orders drawn and not paid.....	563 75
	————\$16,103 75

DR.

By balance in treasurer's hands.....	5004 22
By amount due for state aid.....	1741 00
By amount due for military aid.....	267 00
By amount due from state, poor acc't..	16 90
By amount due from state, corporation	4411 02
	————\$11440 14

Town debt February 1, 1891.....	\$4663 61
---------------------------------	-----------

STATEMENT OF TOWN PROPERTY.

REAL ESTATE.

Farm	16,000 00
Town house.....	16,000 00
Cemeteries	2000 00
Engine houses and land.....	2000 00
School houses and land.....	14000 00
Woodland at Linebrook	100 00

Woodland at Common Fields.....	100 00
Turkey Shore pasture.....	100 00
Thatch-bank at Great Flats.....	200 00
Thatch-bank at Third Creek.....	75 00
Gravel pit near Peatfield's.....	80 00
Gravel pit near A. B. Fellows' (Candle- wood).....	150 00
Gravel pit near Carlisle's.....	150 00
Two pounds.....	100 00
	<hr/> \$51055 00

PERSONAL PROPERTY.

At the Farm.....	7297 00
Fire engines and apparatus.....	5500 00
Hearse	400 00
Furniture at town house.....	500 00
Hay scales (2).....	800 00
Safes for treasurer and clerk.....	400 00
	<hr/> \$14897 00

Amount of Real and Personal Property	\$65952 00
Town debt February 1, 1891.....	4663 61

Balance in favor of the town.....	\$61288 39
-----------------------------------	------------

Number of Polls and amount of Valuation.

Number of Polls assessed, Males, 944. Females, 3.	
Valuation of Real Estate.....	\$1,757,564 00
Valuation of Personal Property.....	593,246 00

Total Valuation, May 1st., 1890.....	2,350,810 00
Total Valuation, May 1st., 1889.....	2,328,898 00

Increase in Valuation.....	\$ 21,912 00
Poll tax, \$2.00. Tax on \$1,000, \$12.00.	
Total number of Horses, 571.	
Total number of Cows, 922.	
Total number of other neat cattle, 313.	
Total number of sheep, 50.	
Total number of swine, 255.	
Total number of dwelling houses, 788.	
Total number of dogs licensed, 203.	

Births in Ipswich, year ending December 31st.1890,	79
Fathers born in the United States.....	52
Fathers foreign born.....	27..total...79
Mothers born in the United States.....	46
Mothers foreign born.....	33..total...79
Marriages recorded, year ending Dec. 31, 1890, 56	
Grooms native.....	48
Grooms foreign.....	8..total...56
Brides native.....	31
Brides foreign.....	25..total...56
Deaths recorded, year ending Dec. 31, 1890.....	90
Native of United States.....	80
Foreign born.....	9
Nativity unknown.....	1..total...90
Males, 45.	
Females 45, total 90.	
90 years and over, 3.	
80 years and over, 5.	
70 years and over, 14.	
20 deaths under ten years of age.	

AUDITOR'S REPORT.

The undersigned, chosen at the last annual town meeting to audit the accounts of the town of Ipswich for the fiscal year ending February 1, 1891, having attended to that duty begs leave to report, that he finds the accounts herewith submitted to the inhabitants of the town to be correct, and all drafts upon the treasury properly vouched.

He takes this occasion to extend thanks to the clerk of the board of selectmen, Mr. N. R. Farley, and also to the treasurer of the town, Mr. J. Sargent, for courtesies shown while in pursuance of his labor, which not only helped to expedite his work, but to make the task less onerous, and less irksome, than it would otherwise have been.

T. B. ROSS, AUDITOR.

Ipswich, Feb., 1891.

REPORT OF THE ENGINEERS'

Of the Fire Department for the year ending Feb. 1st, 1891.

Number of alarms during the year, 2.

Value of property in which fire occurred.....	\$3600 00
Insurance on same.....	1200 00
Loss.....	950 00
Insurance paid.....	176 00

Property Belonging to the Town:

Warren Engine, No. 1, house and land.....	1800 00
Old Warren house.....	100 00
Neptune, No. 2, house and land.....	1500 00
Torrent, No. 3, house and land.....	700 00

MACHINES.

Warren, No. 1, valued.....	500 00
Neptune, No. 2, valued.....	500 00
Torrent, No. 3, valued.....	250 00
Hook and Ladder, valued.....	500 00
Hose Carriage, valued.....	100 00
Fire Escape.....	75 00
1300 feet rubber lined hose.....	600 00
600 feet leather hose.....	300 00
Ropes and gearing for drying hose.....	45 00
Supplies and furniture of Warren house.....	120 00
Supplies and furniture of Neptune house.....	150 00
Supplies and furniture of Torrent house.....	45 00
Supplies and furniture of Hook and Ladder Truck	85 00
Barnicoat out of service.	

Number of men belonging to the Department:

Warren, No. 1, 55 men.
Neptune, No. 2, 55 men.
Torrent, No. 3, 27 men.
Hook and Ladder, 20 men.
Engineers, 5.
Total number of men, 162.

RESERVOIRS.

- One Reservoir on South Common.
- One Reservoir in front of Lewis E. Willcomb's.
- One Reservoir in front of Joseph F. Ross's house.

- One Reservoir at the head of Mineral street.
- One Reservoir near the house of J. F. G. Clark.
- One Reservoir at the head of Central street.
- One Reservoir on Washington street, head of Gravel street.
- One Reservoir near the public library.
- One Reservoir in Market square.

We would recommend an appropriation for building two gates, one to be put in at the end of the bridge by Farley & Daniels' shoe factory, the other at the end of the bridge on Hammatt street near Graffum's shop. We also recommend an appropriation for painting and blinding the Warren Engine house, as it needs very much, having had but one coat since it was built. Also for painting the Neptune and Torrent houses.

We recommend building a hose tower on the rear end of the Neptune house, so that they can hang up their hose. Also to procure a bell for the Torrent house, the members living so far apart something is needed to give an alarm.

We also recommend an appropriation to purchase about 1500 feet of rubber lined hose, so we could have some in readiness while we are drying after being out to a fire, for it might happen that we should be in great need of it.

S. F. CANNEY,	} Engineers.
NATHANIEL ARCHER,	
GEORGE P. SMITH,	
LEWIS A. BROCKLEBANK,	
STEPHEN H. BAKER,	

REPORT OF EAGLE HILL CASE.

To the Selectmen of Ipswich,

Gentlemen:—At the request of Mr. Lord, I write you a brief account of the litigation between the Proprietors of Jeffries Neck Pasture and the Inhabitants of Ipswich.

The litigation began by a petition under chap. 176 of the Public Statutes, brought by the corporation against the town. In that petition, the corporation alleged that it was the owner in fee of Eagle Hill, and in possession of the same, and that the town made some claim to the premises, and prayed that the town might be ordered to bring an action

to try the title to the premises. By the statute in question, it is provided that wherever a person is in possession of land, claiming the title to it, and another person also claims title, the one in possession may compel the other to bring an action to try the title. In the litigation that has been heretofore had, there has been no occasion to try the title to the tract of land in dispute, because the real ownership of the land is to be determined in subsequent proceedings.

I was of the opinion that it would be difficult, if not impossible, for the Jeffries Neck Corporation to prove their own title to the land in dispute, if it was forced to bring an action itself against the town. For that reason, I deemed it of vital importance to prevent, if possible, the ordering of the town to bring an action against the corporation.

After an answer was filed by the town, the case was referred to a master, and a large number of hearings were had before him. Two hearings were had before Mr. Justice Devens, and the case was argued before the Supreme Judicial Court at the last law term. The main positions taken in behalf of the defendant were first, that the plaintiff was not legally a corporation and therefore not entitled to bring a petition under this statute; but the court held upon that point that if the corporation was improperly and irregularly formed in its beginning, after fifty years of corporate action it was too late to question its legal formation and existence. The second position was that there was a mixed possession by the town and the corporation, but it was held, in the absence of any corporate action by the town, the occupation and possession of the inhabitants of the town, was not the occupation and possession of the town itself, and that whatever was done just before the bringing the petition, in respect to removing gravel for the highway, was rather evidence of trespass than of possession. But the third position, upon which most reliance was placed, was that the land was owned by the stockholders of the corporation and not by the corporation itself, that it had always been taxed to the stockholders and not to the corporation, and passed by descent and devise from the stockholders to their heirs or devisees, and that if the town should bring a writ of entry against the corporation and maintain its rights, still the title of the

stockholders would remain, and that therefore, the town ought not to be compelled to bring an action against the corporation itself. This position, too, the court held not to be well taken, and decided that the ownership, if there was any ownership, of the land in dispute, was in the corporation and not in its stockholders.

The consideration and argument of these questions of law required a long and patient investigation. The decision of the Supreme Court is precisely this,—that unless within a certain time, to be fixed by a single Justice of the court, the town of Ipswich shall bring an action to maintain its rights to Eagle Hill, those rights shall be forever barred. The decision does not attempt to decide as to the real state of the title between the parties. Of course it is now open for the town to bring an action against the corporation to recover the land which is now in the possession of the corporation. In such an action the burden would be upon the town to prove its title.

The title of the town, if it has any, depends upon the following facts, as I understand it. The original title to all the land in Ipswich was in the commoners of Ipswich, who owned it at first as undivided land, and from time to time granted lots in severalty to some of their own number, or to others. In the year 1788, there still remained a portion of land undivided in the hands of the commoners of Ipswich, and in that year, the commoners of Ipswich made an absolute grant of all their real estate within the town of Ipswich to the town, upon certain conditions, and in the same year the town of Ipswich accepted the grant. There is some evidence that Eagle Hill was undivided property of the commoners of Ipswich and passed under this grant to the town, but there is no evidence that the town, from that day until very recently ever took any corporate action whatever with reference to this tract.

I ought to say that the rights of the clammers, so called, to occupy Eagle Hill as a place for building houses and landing boats and clams, was in no way involved in the decision of the court and rests upon entirely different grounds. The right of the inhabitants of the town of Ipswich, if there is any, to use Eagle Hill as a way to a town

landing was not involved in the decision of the court.

I do not pretend to give a full statement of the proceedings, but simply, at your request, have given an outline of them so that you may understand what has been done.

Yours truly,

WILLIAM H. MOODY.

The expenditures for the support of our public schools have somewhat exceeded the appropriation. but an increase of scholars, and the establishment of another school, with other matters connected, has increased the expenses, and will probably be fully explained in the report of the School Committee.

It will be seen that the current expense is larger than last year, but the increase was mainly for the payment of bills contracted in 1889, such as the painting of the town house, the payment of the bills in the boundary case, the Jeffries Neck case, the water bills, the balance due for building a reservoir, the building a receiving tomb, together with a new furnace at the town house, in all amounting to about \$2300 which will account for the increased expense in that department.

The expense for highways has been about \$500 less than the appropriation, although the expense for snow has been rather more than usual.

The average number of inmates at the Farm the past year was 11, the present number is 12. The cost of support of the poor at the Farm has been \$1.94 each per week.

The report of the Harbor and Land Commissioners in the boundary line case has been made to the legislature, and it is hoped and believed that a final and satisfactory settlement of the whole matter will soon be made.

The Jeffries Neck case has been decided by the Supreme Court unfavorable to the town. We submit a letter from our counsel, William H. Moody, Esq., on the subject, and we have also inserted an article in the warrant calling the attention of the town to the case.

The corporation tax which has been usually forwarded from the state in December, has not yet been received. By

the debt statement in the report, it will be seen that it would have added materially to the amount of cash on hand.

The Selectmen submit the following estimates for the ensuing year: For schools \$9000, for current expenses \$8500, for highways \$5000, for reduction of the debt \$800. These estimates are for the ordinary current expenses for the year. Any vote calling for an additional outlay of money, would also call for an increased appropriation by the town.

Respectfully submitted,

CURTIS DAMON, } Selectmen
AARON LORD, } of
WALTER E. LORD, J Ipswich.

WARRANT

—FOR THE—

Annual Town Meeting.

Essex ss. To Charles E. Goodhue, Constable of the Town of Ipswich, in said County: Greeting:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the legal voters of said town, to meet at the town house in said town, on Monday, the second day of March, next, at nine o'clock A. M., then and there to act on the following articles, viz:

Art. 1. To choose a Moderator.

Art. 2. To fix the compensation of the Selectmen and other town officers.

Art. 3. To choose the following officers, viz: Three Selectmen, Assessors and Overseers of the Poor, Town Clerk, Treasurer and Collector, Auditor, two members of the School Committee for three years, two Constables, three Fence Viewers, Superintendent of Burials for three years, and one Road Commissioner for three years, three Health Officers. Also to vote Yes or No upon the following question, "Shall license be granted for the sale of Intoxicating Liquors in this town?"

The above question and officers to be voted for on one ballot, the polls to be opened at ten o'clock A. M., and closed at two o'clock P. M.

Art. 4. To choose all other necessary town officers.

Art. 5. To raise money for the High and Common Schools.

Art. 6. To raise money for the repair of the highways.

Art. 7. To raise such sums of money as may be necessary to defray all other town charges for the ensuing year.

Art. 8. To see what compensation shall be allowed the enginemen for the ensuing year.

Art. 9. To see if the town will authorize the Collector to collect interest on all taxes remaining unpaid after they are due.

Art. 10. To see if the town will authorize the Treasurer to hire money in anticipation of the taxes.

Art. 11. To see what discount, if any, shall be allowed to those persons who pay their taxes before the time of payment.

Art. 12. To see what action the town will take in regard to appropriating money for decorating soldiers' graves on Memorial Day.

Art. 13. To hear and act upon the reports of trustees and committees.

Art. 14. To see if the town will accept the list of jurors as prepared and posted by the selectmen.

Art. 15. To see if the town will renew the contract made with the Ipswich Gas Co. for lighting the streets.

Art. 16. To see if the town will appropriate money for the improvement of the cemeteries.

Art. 17. To see if the town will build a reservoir near the brook crossing Hammatt Street.

Art. 18. To see if the town will purchase a bell to be placed on the Candlewood engine house.

Art. 19. To see if the town will accept the street as laid out by the Road Commissioners from Spring Street through land of Edward Choate to land of heirs of John Jewett.

Art. 20. To see what action the town will take in regard a road from the Poor Farm road through land of George Harris and Charles Jewett to Highland Cemetery.

Art. 21. To see what action the town will take in regard to appropriating money and taking other measures for the enforcement of the liquor laws.

Art. 22. To see what further action, if any, the town will take in the Eagle Hill controversy.

Art. 23. To see what action the town will take in regard to licensing peddlers for the ensuing year.

Art. 24. To see what action the town will take in regard to building a hose tower on the Neptune Engine House, and appropriating money for the same.

Art. 25. To see what action the town will take in regard to appropriating money for edgestones to be laid on the main streets.

Art. 26. To see what action the town will take in regard to concreting the sidewalks.

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the meeting houses in said town, town house, post office, and at the school house in the Village district, seven days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant with your doings thereon to the Town Clerk at the time and place of said meeting.

Given under our hands this twentieth day of February,
A. D. 1891.

CURTIS DAMON,	}	SELECTMEN
AARON LORD,	}	OF
WALTER E. LORD,	J	IPSWICH.

ANNUAL REPORT

—OF THE—

Receipts, Expenditures, &c.,

—OF THE—

TOWN OF IPSWICH,

—FOR THE—

YEAR ENDING FEBRUARY 1ST, 1892.

IPSWICH, MASS.:

INDEPENDENT PRESS. E. G. HULL.

1892.

ANNUAL REPORT

—OF THE—

Receipts, Expenditures, &c.,

—OF THE—

TOWN OF IPSWICH,

—FOR THE—

YEAR ENDING FEBRUARY 1ST, 1892.

IPSWICH, MASS.:

INDEPENDENT PRESS. E. G. HULL.

1892.



TOWN REPORT.

SCHOOLS.

APPROPRIATIONS:

Manning School.....	\$2300 00
Common Schools.....	5500 00
For Repair of School-houses.....	450 00
For Purchase of School Books.....	600 00
For Instruction in Vocal Music.....	250 00
Received from Mass. School Fund.....	134 56
Received from Dog Licenses.....	358 08

———— 9592 64

TEACHERS.

BILLS ALLOWED:

Trustees Manning School..	\$2300 00
Isabelle Arthur, North Intermediate.....	390 00
Eva A. Willcomb, North Primary.....	370 50
Susie H. Potter, ass't North Primary.....	273 00
H. E. Noyes, Dennison Intermediate.....	390 00
Lizzie M. Crosby, Dennison Primary.....	370 50
Anna S. Cogswell, ass't Dennison Pri- mary.....	273 00
M. Elma Smith, Cogswell Intermediate..	390 00
Mary E. Foster, Cogswell Primary.....	190 00
Mabel L. Hodgkins, Cogswell Primary..	180 50
Cora A. Smith, Argilla District.....	243 75
Cora H. Jewett, Candlewood district.....	218 75

Emma G. Blanchard, Wainwright School	370 50
Allegra Manning, Appleton school... ..	218 75
Myrta B. Decatur, Willowdale school....	50 00
Laura G. Lane, Willowdale school.....	75 00
Sadie W. Matthews, Willowdale school.	118 75
Laura B. Underhill, Linebrook district...	292 50
E. Mabel Adams, Village district.....	193 75
Mabel Johnson, Village district.....	50 00
Anna M. Olsen, Grape Island.....	168 75
A. E. Bradford, Teacher of Music.....	271 25
Carrie L. Lakeman, 3d Div. Grammar School.....	437 50
	<hr/> \$7836 75

SCHOOL BOOKS AND SUPPLIES.

BILLS ALLOWED:

American Book Co.....	\$ 33 21
George S. Perry	68 62
J. L. Hammatt.....	60 23
George F. King & Merrill.....	115 63
Wm. Ware & Co.....	45 28
Edward E. Babb & Co.....	5 40
Ginn & Co.....	131 42
Rice, Kendall & Co.....	10 50
Boston School Supply Co.....	108 95
J. B. Lippincott & Co.....	25 56
Leach, Shewell & Sanborn.....	65 13
D. C. Heath & Co.....	11 20
Thomson, Brown & Co.....	21 42
University Publishing Co.....	10 31
Eastern Educational Bureau.....	12 50
Silver, Burdett & Co.....	8 00
	<hr/> \$733 36

FUEL.

BILLS ALLOWED:

Daniel Boynton, wood.....	\$19 00
Aaron Lord, "	16 00
Austin Carter, "	37 00
William Goodhue, "	11 00
C. M. Perley, "	11 00
Lewis Choate, "	26 00
George E. Johnson, "	22 00
T. B. Fall & Son, coal	41 83

J. S. Glover,	coal.....	85 54
Wm. G. Brown,	"	83 50
Ernest L. Rutherford,	sawing wood.....	4 75
John H. Bailey,	labor on wood.....	3 50

 \$361 12

CARE OF SCHOOL HOUSES.

BILLS ALLOWED:

Wm. H. Kirk,	janitor.....	\$195 00
George E. Smith,	"	8 00
George Hills,	"	8 25
John H. Bailey,	"	9 00
H. M. Purinton,	"	7 00
Edward D. Warner,	"	8 00
Jesse H. Whipple,	"	10 00
William H. Kirk,	cleaning and labor about the school-houses.....	21 43

 \$266 68

REPAIRS.

BILLS ALLOWED:

S. F. Canney,	lumber for repairs of North, Dennison, Cogswell and Candlewood school-houses.....	\$170 08
George Fall,	lumber for repair of Dennison	60 85
George Spencer,	building vault Cogswell school-house.....	13 75
C. Damon,	bricks.....	14 95
George Spencer,	labor and bricks North school-house.....	139 39
H. A. Pickard,	labor, repairs Dennison....	111 39
Foster Russell,	labor, repairs Cogswell and North.....	114 30
George H. Brocklebank,	labor and stock, plastering Dennison and Candlewood	29 60
J. S. Glover,	lime and cement.....	8 25
T. F. Cogswell,	paint for Cogswell school house	14 62
Samuel S. Foss,	painting and setting glass	12 10
J. Howard Lakeman,	painting Cogswell	18 75
A. H. Hicks,	painting Dennison.....	102 87
J. W. Goodhue,	sundries for repairs.....	3 33
J. W. Newman,	sundries for repairs.....	17 08
W. Emery & Co.	window blinds and	

weights.....	13 94
W. P. Ross, hauling sand.....	75
George P. Smith, labor, repairs.....	16 25
S. F. Canney, lumber, Spring street fence..	34 75
George R. Lakeman, labor, Spring street fence.....	19 25
Isaac Buzzell, labor.....	5 35
George H. Lord, repairs.....	1 50
Charles Bailey, repairs.....	1 75
	<hr/> \$924 85

INCIDENTALS.

BILLS ALLOWED:

Trustees Manning School rent.....	225 00
Henry S. Bowen, printing programmes....	20 00
N. L. Hickok, engrossing diplomas.....	2 00
C. W. Bamford, ribbon for diplomas.....	2 18
E. G. Hull, school tickets.....	2 00
Ebin R. Smith, chemicals.....	40
A. G. Whitcomb, school furniture.....	41 50
A. H. Plouff, stoves and sundries.....	29 67
C. S. Willcomb, envelopes.....	1 00
Murdoch Parlor Grate Co. stove dampers	5 50
George McGilvery, ringing bell.....	3 00
Charles W. Bamford, expense to Grape Is- land.....	2 00
J. F. Wippich, repairing clock.....	1 00
W.A. Mitchell, cleaning vaults.....	16 00
Emma Hurlburt, cleaning school-houses..	75
Jane White, cleaning school-houses.....	2 00
C. E. Pickard, cleaning school-houses.....	4 00
C. E. & J. A. Brown, soil and teaming, Spring street scholo-house.....	9 00
M. Newman, sundries.....	3 40
J. M. Purinton, ".....	1 15
J. W. Goodhue, ".....	11 61
J. M. Dunnels, ".....	90
Dodge & Spiller, pails.....	1 00
F. T. Dodge, pails and brooms.....	1 20
W. Boynton, horse-hire.....	3 50
Wm. G. Brown, horse-hire.....	1 00
Jackson & Co.'s express.....	13 60
American Express Co.....	2 05

Tenney's Express.....	2 10	
S. R. Harris' Express.....	1 00	
		<hr/> 409 51

RECAPITULATION.

Paid Trustees Manning School and School Teachers.....	7836 75	
Paid for School Books.....	733 36	
Paid for Fuel.....	361 12	
Paid for Care of School Houses.....	266 68	
Paid for Repairs.....	924 85	
Paid for Incidentals.....	409 51	
		<hr/> \$10,532 27

CURRENT EXPENSES.

TOWN HOUSE.

BILLS ALLOWED:

George W. Baker, janitor.....	199 92
Ipswich Gas Light Co., gas.....	156 80
J. S. Glover, coal.....	43 97
Wm. G. Brown, coal.....	59 25
Aaron Lord, wood.....	3 50
Augustine Staniford, stock and labor painting Selectmen's room.....	56 78
Edward Perkins, lumber for case.....	45 46
H. F. Tonge, labor on case.....	23 75
G. W. Baker, " ".....	23 62
J. W. Newman, trimmings.....	18 15
Augustine Staniford, painting.....	10 55
George W. Baker, repairs.....	10 80
Jesse Warren, " ".....	5 00
Charles M. Jewett " ".....	1 75
George H. Lord " ".....	7 00
S. F. Canney, lumber for repairs.....	6 52
A. G. Whitcomb, repair of settee.....	4 25
J. S. Glover, cement.....	1 75
Jeremiah Sullivan, labor on banking.....	30 37
Wm. G. Brown, sods and loam.....	36 20
Clayton M. Jewett, labor.....	1 50
Foster Russell, labor on settees and vot-	

ing boxes.....	4 00	
C. Damon, canvas covering.....	6 00	
Erving W. Wheeler, canvas sacking.....	2 60	
A. H. Plouff, sundries.....	9 10	
J. W. Newman, "	7 95	
T. E. Condon, "	1 43	
J. M. Dunnels, "	3 75	
M. Newman, glass globes.....	1 92	
F. T. Goodhue, grass seed.....	25	
		<hr/> \$783 89

CEMETERIES.

APPROPRIATIONS:

For the purchase of land for a way to the Highland cemetery.....	\$325 00
For the improvement of the several cem- eteries.....	500 00

BILLS ALLOWED:

George Harris, land Highland cemetery...	\$175 00	
Charles Jewett, " " " ...	150 00	
		<hr/> \$325 00
James Griffing, 53 forest trees.....	53 00	
John A. Smith, moving building in ceme- tery.....	8 00	
W. W. Wait, gravel.....	81 25	
William G. Brown, sods.....	4 00	
James Griffing, labor.....	41 25	
(Isaac Buzzell, " at Locust Grove.....	(9 77)	
G. A. Pickard, "	44 20	
Wm. H. Kirk, "	6 60	
Jesse Warren, "	2 00	
John H. Baker, "	7 60	
George E. Lord, "	7 50	
James Kinnear, "	10 40	
Charles M. Perley, labor and loam.....	2 00	
Luther Lord, labor.....	60 50	
Benjamin Fewkes, labor and expense.....	26 00	
J. W. Nourse, plan of cemetery and High- land Avenue.....	15 00	
A. H. Hicks, painting South cemetery fence.....	16 15	
		<hr/> 332 45

RESERVOIRS.

BILLS ALLOWED:

C. H. Rollins, building reservoir Hammatt street	\$83 75
C. H. Rollins, setting gate in Hammatt st. reservoir	2 50
J. Graffum, lumber and labor Hammatt st. reservoir	6 45
G. H. Brocklebank, stock and labor Hammatt street reservoir.....	3 75
	<hr/>
	\$96 45

INCIDENTALS.

BILLS ALLOWED:

George W. Baker, care of tramps.....	115 85
Charles E. Goodhue, expense of tramps...	2 60
Chas. T. Littlefield, expense of tramps.. ..	1 35
F. E. Hodgdon, expense of tramps.....	30
T. E. Condon, bread for tramps.....	12 85
George W. Baker, meals for prisoners.....	21 60
Edward G. Hull, printing school report...	31 00
Edward G. Hull, printing town report.....	67 60
E. G. Hull, printing tax bills.....	5 50
E. G. Hull, printing health report.....	13 50
E. G. Hull, printing proposals and adv.....	16 50
Moses G. Lord, distributing town and health reports.....	9 00
H. M. Meek, nomination papers & blanks	2 78
H. Lee M. Pike, printing ballots.....	15 00
H. Lee M. Pike, printing voting lists.....	28 50
H. Lee M. Pike, advertising notices.....	5 00
Chronicle Pub. Co., advertising notices....	28 50
Chronicle Pub. Co., adv. for Bd. of Health	8 50
M. V. B. Perley, ballot clerk.....	5 00
H. Lee M. Pike, ballot clerk.....	5 00
Wm. B. Clark, ballot clerk.....	5 00
Chester W. Bamford, ballot clerk.....	5 00
Walter F. Gould, ballot clerk.. ..	15 00
D. A. Grady, ballot clerk.....	5 00
F. W. Kyes, ballot clerk.....	15 00
George W. Tozer, teller.....	10 00
Wm. A. Stackpole, teller.....	5 00
Walter E. Kimball, teller.....	5 00

Charles H. Glazier, teller.....	5 00
George Haskell, service in Eagle Hill case.	50 00
C. A. Sayward, trial of liquor cases.....	10 00
C. A. Sayward, com. on boundary case....	20 00
Cost of Court Jeffrey's Neck case.....	152 70
J. H. Cogswell, taking census sch. children	20 00
Aaron Lord, taking census.....	15 00
Walter E. Lord, taking census.....	15 00
Farnsworth Bros., painting roof of town house	104 69
George Fall, lumber for hay scales.....	85
Jesse M. Cotter, labor on hay scales.....	7 00
George McQuesten & Co., lumber for scales	40 15
Fairbanks, Brown & Co., scales.....	129 00
B. & M. Railroad, freight of scales.....	5 06
Albert E. Peatfield, labor on scales.....	7 37
J. W. Newman, sundries town scales.....	50
C. Damon & Co., repairs on scales.....	2 08
Tyler Caldwell, sand for town scales.....	64
Wm. G. Brown, cement and teaming grav- el for scales.....	13 25
E. W. Choate, repairs on town scales.....	2 55
Fairbanks & Co., weigh books.....	3 00
George Fall, lumber for buoys.....	1 49
C. Damon & Co., rope and paint for buoys	4 95
W. B. Atkinson, care of buoys.....	20 00
J. W. Nourse, running boundary line be- tween Ipswich and Hamilton....	4 50
Barton & Williams, boundary stones.....	17 50
Aaron Lord, teaming and setting bound- ary stones.....	15 00
James Graffum, repairing and painting hearse	88 50
W. E. Lord, dusters and cloth for hearse..	7 75
Paid Gen. J. Appleton Post	100 00
T. F. Cogswell, insurance.....	30 25
George W. Sherburne, ringing bell.....	30 00
Brackett Bros., rent for pound.....	5 00
J. F. Wippich, care of town clock and rep.	20 25
W. A. Spiller, hands for town clock.....	75
P. E. Clarke, settees and desk.....	4 25
D. A. Grady, horse hire.....	7 25

W. Boynton, horse hire.....	9 00
Wm. G. Brown, horse hire.....	6 00
J. W. Goodhue, shellac, brush and nails....	3 52
C. W. Bamford, posting dog licenses.....	1 25
F. E. Hodgdon, notifying owners of unli- censed dogs.....	5 00
Charles E. Goodhue, killing and burying a dog.....	50
C. M. Perley, killing and burying 2 cows..	2 00
Isaac Buzzell, cutting grass at sundry times.....	5 00
J. W. Newman, painting signs.....	2 09
M. R. Warren, stationery, tax and record books.....	10 00
Ebin R. Smith, stationery and telegrams..	1 84
Postage for Selectmen.....	2 70
Paid for recording deed.....	1 30
J Sargent postage and trav. expenses.....	10 26
T. F. Cogswell, envelopes for Treasurer...	80
Geo. W. Baker, making ballot box stand..	1 00
Geo. W. Baker, putting up ballot box.....	1 50
C. H. Rollins, repairing pound.....	1 00
A. H. Plouff, " pump.....	12 00
Webster Smith, sundry repairs.....	3 50
Aaron Lord, expense hearing at N'port....	1 80
Isaac Buzzell, labor at monument.....	9 77
Tenney's Express, teaming.....	4 55
Jackson & Co., express.....	3 75
American Express Co.....	2 60
	<hr/> \$1524 94

RECAPITULATION.

Bills paid on account of Town House.....\$	783 89
Bills paid for the purchase of land.....	325 00
Bills paid on account of cemeteries.....	385 45
Bills paid on account of reservoirs.....	96 45
Bills paid on account of incidentals.....	1524 94
	<hr/> \$3115 73

STREET LAMPS.**BILLS ALLOWED:**

Ipswich Gas Light Co.....	\$141 93
T. B. Fall, care of lamps.....	180 00
M. H. Grimes, care of lamps.....	487 44
A. H. Plouff, repairs.....	3 60
M. Newman, 6 lanterns.....	27 90
“ lanterns and burners.....	24 45
“ street lamps.....	53 29
J. W. Newman, repairs and sundries.....	10 11
Foster Russell, lamp posts and repairs....	28 62
M. Nolan, iron-work on lamp posts.....	32 00
Lewis D. Pickard, painting lamp posts....	58 95
J. W. Goodhue, screws.....	37
J. M. Dannels, repairs.....	10
	————\$1048 76

FEEES AND SALARIES.**BILLS ALLOWED:**

Curtis Damon, selectman, assessor and overseer of the poor.....	\$ 75 00
Aaron Lord, selectman, assessor and over- seer of the poor.....	262 50
Walter E. Lord, selectman, assessor and overseer of the poor.....	262 50
Charles W. Bamford, town clerk.....	150 00
Jonathan Sargent, treasurer and collector	450 00
J. W. Nourse, school committee.....	66 30
Charles A. Sayward, school committee....	49 00
John H. Cogswell, school committee.....	85 00
Charles W. Bamford, school committee....	41 25
T. Frank Waters, school committee.....	55 00
Wesley K. Bell, school committee.....	62 50
J. W. Bond, truant officer.....	10 00
W. H. Kirk, truant officer.....	10 00
T. B. Ross, auditor for the year ending Feb., 1891.....	50 00
L. H. Daniels, services Board of Health....	50 00

Charles Palmer, services Board of Health.	50 00
F. Willcomb, services Board of Health.....	50 00
G. A. Schofield, services as registrar.....	10 00
T. E. Condon, " "	10 00
J. F. Kinsman, " "	10 00
Charles W. Bamford, clerk of "	20 00
	—————\$1,829 05

Charles E. Goodhue, police service.....	285 65
Charles T. Littlefield, " "	279 00
Newell M. Jewett, " "	300 55
F. A. Hodgdon, " "	279 75
F. A. Ross, " "	3 50
Alfred Barton, " "	3 00
George W. Baker, " "	2 00
John W. Russell, " "	9 00
William H. Jewett 2d, " "	8 75
J. B. Scott, " "	4 75
Charles H. Rollins, " "	5 75
Wm. S. Gould, " "	9 50
Oscar Littlefield, " "	2 50
John M. Brown, " "	4 25
Charles M. Perley, " "	1 50
John H. Baker, " "	3 00
	—————\$1202 45

Charles E. Goodhue, notifying town meet- ings.....	15 00
H. L. Ordway, notifying town meetings....	10 00
George W. Baker, keeper of the lockup.....	49 92
Charles W. Bamford, recording births, marriages and deaths.....	69 45
George E. Macarthy, returning births.....	5 50
George A. Schofield, services as Moderator	10 00
	—————\$159 87

RECAPITULATION.

Paid for Salaries,.....	1829 05
Paid for police service,.....	1202 45
Paid for incidentals.....	159 87
	—————\$3191 37

FIRE DEPARTMENT.**BILLS ALLOWED:**

Board of Engineers.....	55 00	
Clerk.....	6 00	
45 hours extra service.....	11 25	
		<hr/> 72 25
Warren Engine Co. 55 men.....	275 00	
Warren Engine Co. 8 hours service,.....	110 00	
Neptune Engine Co. 55 men.....	275 00	
Neptune Engine Co. 6 hours service,.....	82 50	
Torrent Engine Co. 27 men.....	135 00	
Hook and Ladder Co. 20 men.....	100 00	
Hook and Ladder Co. 8 hours service.....	40 00	
		<hr/> 1017 50

INCIDENTALS.**BILLS ALLOWED:**

Fred A. Carter, steward Hook & Ladder Co.....	20 00
Asa R. Brown, steward Torrent Engine Co.....	20 00
John H. Baker, steward Neptune Engine Co.....	20 00
Henry Stevens, steward Warren Engine Co.....	20 00
Wm. B. Clark, building hose tower.....	178 00
Wm. B. Clark, extra work.....	4 00
A. H. Hicks, painting engine house.....	184 75
Miles O. Burnham, caulking engine.....	3 00
Cornelius Callahan Co., steel bell.....	25 00
Charles H. Rollins, cleaning hose.....	3 00
O. A. Littlefield, " "	2 50
George Brocklebank, " "	1 50
Wm. H. Hills, " "	1 25
Frank Page, " "	25
Frank Hull, " "	25
E. Poole, " "	25
Alfred Barton, " "	25
Walter Brocklebank, watching fire.....	3 50
Chas. H. Glazier, " "	1 50
Ernest Carter, " "	2 00
Fred A. Carter, " "	50

Henry H. Whall,	"	1 00
Henry Stevens,	" "	2 00
John H. Baker, clearing snow.....		2 00
John Durand, repairs.....		1 25
B. F. Fewkes,	"	75
C. R. Sargent,	"	6 40
Wm. A. Spiller,	"	4 00
C. F. Jordan,	"	1 20
J. W. Newman,	" and sundries.....	26 00
E. L. Irving,	" "	3 00
Est. Asa Lord, sundries and oil.....		6 34
E. Newton Brown, sundries for Torrent...		8 95
A. P. Hills, sundries.....		5 79
J. W. Goodhue, sundries and oil.....		3 88
A. H. Plouff, sundries.....		3 99
A. S. Hills, oil and globe.....		30
J. W. Newman, oil can and lanterns.....		2 65
S. F. Canney, lumber.....		9 64
Wm. Emery & Co., blinds.....		13 17
George P. Smith, labor and expense in fire dept.....		38 75
George E. Smith, hauling H. & L.....		3 00
Ipswich Mills, thread waste.....		50
A. P. Hills, refreshment		2 53
C. Damon & Co., refreshment.....		83
E. G. Hull, certificates of membership.....		3 00
Chronicle Publishing Co., advertising reservoir.....		1 50
T. B. Fall & Son, coal Neptune.....		22 36
William G. Brown, coal Warren.....		15 37
J. S. Glover, coal Neptune.....		13 98
D. A. Grady, horse hire.....		1 00
Warren Boynton, horse hire.....		1 00
Tenney's Express.....		1 00
		<hr/> \$698 63

RECAPITULATION.

Paid the Board of Engineers.....	\$ 72 25
Paid for Engine Co.'s Services.....	1017 50
Paid for Incidentals.....	698 63
<hr/> \$1788 38	

HIGHWAYS AND BRIDGES.**APPROPRIATIONS:**

For repairs.....	\$5000 00
For curb stones and crossing.....	600 00
Balance from 1890—unexpended.....	520 00
	—————\$6120 00

Bills for labor and material used on the Highways under the superintendence of the Road Commissioners, approved by them, and allowed by the Selectmen:

Wm. H. Kinsman, gravel.....	\$ 8 08
E. G. Sullivan, “	11 08
E. Newton Brown, “	21 25
J. H. Wiley, “	11 20
J. C. Underhill, “	80 96
Humphrey Perley, “	2 00
A. P. Burnham, “	17 60
Albert S. Brown, “	59 60
Ira A. Dunnels, “	1 00
Wm. G. Brown, “	5 90
A. J. Phillipps, “	1 92
C. R. Titcomb, “	6 84
J. W. Nourse, “	16 24
William Marr, “	1 26
Augustine Stone, “	5 50
J. C. Carlisle, “	4 80
Seth Senior, “	2 80
	————— \$258 03

BRIDGES, POSTS AND RAILING.

S. F. Canney, plank Boardman's bridge...	\$44 82
S. F. Canney, lumber Warner's bridge.....	27 93
S. F. Canney, lumber, posts and railing....	48 49
George Fall, lumber.....	1 34
George H. Brocklebank, labor on Choate bridge.....	14 50
James Graffum, iron work for bridge.....	1 05
Foster Russell, labor on bridge.....	3 75
James W. Morgan, labor on Willowdale bridge.....	63 04
E. T. Bailey Jr., labor Willowdale bridge	3 00
	————— \$207 92

CURB STONES AND STREET CROSSINGS.

Barton & Williams, curb stones & setting	\$535 83	
L. Parsons, labor.....	3 00	
Alfred E. Barton, labor.....	8 50	
Daniel C. Sheehan, labor.....	4 00	
Barton & Williams, paving stones, setting	277 30	
Charles S. Jewett, labor on gutters and crossings.....	58 15	
	<hr/>	\$886 78
Abigail Treadwell, land Spring street.....	\$130 00	
Fanny Crooker, land Spring street.....	20 00	
Fred Burnham, land Spring street.....	25 00	
Alexander McPhee, building wall Spring st	27 00	
T. F. Cogswell, drain pipe Spring street....	102 00	
John B. Brown, building road Argilla.....	150 00	
George H. Peirce, injury received on Central street.....	325 00	
	<hr/>	\$779 00

MISCELLANEOUS.

George Harris, land.....	\$12 60	
Dodge & Spiller, lantern and broom.....	1 10	
J. W. Goodhue, nails and paint.....	9 11	
Tenney's Express.....	15	
J. S. Glover, cement and lime.....	9 50	
T. F. Cogswell, drain pipe rear of Caldwell's block.....	67 70	
T. F. Cogswell, drain pipe.....	119 86	
M. Nolan, iron work.....	10 30	
Webster Smith, iron work, grates.....	43 06	
Fulton Iron Foundry, grate.....	6 97	
F. P. Thomas, concrete.....	9 30	
C. F. Jordan, sharpening picks.	90	
F. T. Goodhue, tools.....	85	
James Graffum, repairing snow plows.....	11 10	
Wm. A. Spiller, snow plow.....	11 00	
	<hr/>	\$313 50
Austin Carter, labor.....	\$306 20	
E. Newton Brown, "	311 40	
J. M. Caldwell, "	365 08	
Alfred Norman, "	2 20	
C. M. Perley, "	51 50	
Stephen R. Harris, "	2 75	

D. T. Perley,	labor.....	25 05
C. E. Howe,	"	6 75
George H. Lord,	"	60
Edmund Ready,	"	29 20
Wm. H. Jewett 2d,	"	1 60
Nathaniel Rust,	"	41 90
A. P. Hills,	"	5 00
George Poole,	"	1 00
Wm. Barton,	"	80
Smith E. Hayes,	"	34 00
Albert Willard,	"	6 00
Wm. Mayo,	"	6 00
George W. Fall,	"	10 00
Thomas Shaw,	"	29 00
Alfred Barton,	"	35 60
Sylvester Brown,	"	72 40
N. T. Low,	"	43 60
Allen W. Brown,	"	57 72
Wm. P. Ross,	"	46 25
Jere Brocklebank,	"	19 00
Robert L. Gove,	"	17 00
Jacob Scanks,	"	5 00
Thomas Boyle,	"	22 00
James Scott,	"	34 00
A. Story Brown,	"	73 76
Joseph Marshall,	"	10 87
Charles G. Brown,	"	23 75
F. G. Cross,	"	11 00
Jere H. Sullivan,	"	25 60
Samuel White,	"	3 40
John H. Baker,	"	30 40
Byron Parshley,	"	7 00
John Galbraith,	"	15 10
Horace Brown,	"	18 50
A. P. Burnham,	"	14 50
Manasseh Brown,	"	13 50
J. B. Scott,	"	30 20
John J. Gould,	"	15 32
Seth Senior,	"	45 25
M. McDonald,	"	27 60
E. K. Brown,	"	22 50
F. R. Daniels,	"	14 50

H. H. Story,	labor.....	14 50
George E. Smith,	"	11 85
Alvin Story,	"	5 85
Alden Story,	"	24 25
Aaron Lord,	"	42 00
John M. Brown,	"	11 25
Wm. B. Richards,	"	2 80
Isaac Buzzell,	"	5 40
Harry Wilkinson.	"	20 20
D. C. Sheehan,	"	30 80
John Doyle,	"	2 00
Edward Mayberry,	"	26 70
E. W. Snare,	"	7 00
E. Scott Greenleaf,	"	1 00
George H. Day,	"	16 60
George M. Lord,	"	16 00
Ward F. Kenney,	"	12 00
George E. Lord,	"	43 92
Samuel P. Foster,	"	2 00
Luther A. Lord,	"	17 00
Wesley B. Copp,	"	75 20
G. A. Pickard,	"	6 20
James Griffing,	"	6 00
Edward M. Geyer,	"	4 00
W. F. Kinsman,	"	44 12
J. W. Carlisle,	"	17 38
J. C. Carlisle,	"	8 75
Lewis R. Stone,	"	1 70
C. W. Conant,	"	15 15
A. J. Phillips,	"	4 00
W. H. Lavalette,	"	7 20
Alfred B. Hills,	"	1 70
Joseph Cowan,	"	3 60
D. G. Chapman,	"	23 50
James Kinnear,	"	13 70
L. M. Blaisdell,	"	13 12
James Ready,	"	34 20
Joseph King,	"	12 60
Frank Lefavor,	"	8 20
Jeremiah Smith,	"	6 00
Clayton M. Jewett,	"	14 19
Charles Jewett,	"	4 73

David Grady,	labor.....	36 92
Edward F. Ready	"	31 60
Willard Harris,	"	14 19
John F. Lord,	"	11 60
Stephen M. Ross,	"	14 20
Jos. H. Farrand,	"	12 60
Thomas R. Lord,	"	33 20
Jas. McLaughlin,	"	14 60
J. M. Purinton,	"	3 00
Phillip Kimball,	"	12 40
James H. Lakeman,	"	2 40
Charles W. Steele,	"	4 00
William Goodhue,	"	35 30
Albert Brown,	"	23 25
F. A. Carter,	"	6 45
Joseph Gilpin,	"	10 90
Wm. Marr,	"	13 10
Irving Brown,	"	3 40
Geo. Hodgdon,	"	9 50
S. I. Hudgins,	"	10 80
Peter Quill,	"	2 80
W. B. Kinsman,	"	19 95
Edwin Goodwin,	"	13 25
H. H. Whall,	"	9 80
J. F. Kinsman,	"	32 15
Wm. Girard,	"	6 40
Ambrose Young,	"	14 00
John M. Falls,	"	25 50
Joseph Godett,	"	9 00
Augustine Stone,	"	16 62
Albert Spencer,	"	1 80
George Spencer,	"	1 80
G. A. Pickard,	"	22 40
Wm. G. Brown,	"	23 10
J. C. Underhill,	"	23 10
Otis A. Manuel,	"	10 00
Geo. H. Brocklebank,	"	7 61
Geo. E. Johnson,	"	20 00
E. G. Sullivan,	"	13 50
Brackett Bros.,	"	29 30

————\$3,240 60

SNOW ACCOUNT.

BILLS ALLOWED:

Aaron Lord,	labor.....	16 10
Allan W. Brown,	"	20 75
N. T. Low,	"	7 35
Hiram Kilton,	"	40
J. H. Sullivan,	"	16 40
John H. Baker,	"	4 80
M. Laffey,	"	9 90
W. F. Kenney,	"	5 50
James McLaughlin,	"	7 80
Thos. E. Burns,	"	13 20
Patrick Riley,	"	60
James Ready,	"	6 00
Edward F. Ready,	"	5 20
Ernest L. Rutherford,	"	4 20
Wm. F. Rutherford,	"	5 20
John B. Mitchell,	"	7 50
Sam'l P. Rutherford,	"	7 20
Willard Harris,	"	8 50
Geo. P. Smith,	"	1 50
D. G. Chapman	"	7 05
G. W. Conant,	"	1 80
Wm. H. Lavalette,	"	1 80
A. J. Phillips,	"	1 80
Sylvester Brown,	"	2 40
G. A. Pickard,	"	15 20
Luther Lord,	"	2 10
J. M. Caldwell,	"	38 60
E. N. Brown,	"	33 85
A. Story Brown,	"	23 20
Manasseh Brown Jr.,	"	23 20
Jos. Marshall,	"	4 40
Wm. G. Horton,	"	1 60
Edwin Goodwin,	"	5 40
Chas. Goodwin,	"	3 20
John Carlisle,	"	6 50
J. F. Kinsman,	"	1 00
Aug. Stone,	"	16 10
Asa Wade,	"	3 00
Wm. Goodhue,	"	5 50
C. Rogers,	"	1 50

Wm. F. Warner,	labor.....	2 50
Seth Senior,	"	1 87
A. Morse,	"	1 50
A. W. Peabody,	"	1 50
C. W. Steele,	"	2 75
Amos Sampson,	"	1 25
Fred A. Carter,	"	4 00
Austin Carter,	"	19 30
Chas. Rollins,	"	3 20
Wm. E. Barton,	"	1 00
Alfred Barton,	"	1 00
Samuel Carr,	"	7 20
Henry A. Palmer,	"	5 40
Alonzo Butler,	"	7 60
B. F. Fewkes,	"	4 20
Daniel W. Stone,	"	5 30
Joseph Collins,	"	2 00
Wm. H. Girard,	"	2 00
W. F. Brocklebank	"	4 80
James Scott,	"	9 20
Isaac H. Bridges,	"	7 50
John T. Hovey,	"	5 90
Wm. L. Stone Jr.,	"	6 90
George Barker,	"	1 80
Robert L. Gove,	"	4 40
Michael Young,	"	5 60
Nathaniel Rust,	"	10 00
Chas. S. Jewett,	"	3 30
Harry Spiller,	"	60
Hardy M. Beck,	"	3 60
George Spencer,	"	3 60
George E. Lord,	"	4 40
A. H. Rutherford,	"	4 20
S. F. Foss,	"	4 40
Joseph King,	"	4 40
A. A. Rutherford,	"	4 20
Samuel Foster,	"	1 60
Frank Smith,	"	1 00
E. Goodhue,	"	2 90
Thos. Marriatt,	"	2 60
W. P. Pickard,	"	6 20
W. E. Garrette,	"	5 85

E. W. Conant,	"	7 05
John S. Spiller,	"	35
T. L. Gwinn,	"	1 80
Clayton M. Jewett,	"	5 25
Jas. W. Burns,	"	4 00
M. H. Grimes,	"	3 00
Reuben Andrews,	"	3 80
Luther A. Lord,	"	3 80
Thos. R. Lord,	"	3 80
Wm. B. Richards,	"	6 10
Wm. F. Burnham,	"	3 80
Joseph Leno,	"	7 60
Geo. W. Stone,	"	4 20
Smith E. Hayes,	"	2 80
Herbert Stone,	"	4 20
John A. Smith,	"	1 50
David Pickard,	"	2 00
John F. Lord,	"	4 00
J. K. Chapman,	"	3 20
Jas. Griffing,	"	3 00
Jesse Warren,	"	2 00
D. C. Smith,	"	7 00
E. K. Brown,	"	6 40
Alden Story,	"	3 60
John Gallagher,	"	5 80
Frank R. Daniels,	"	3 80
Albert Burnham,	"	7 40
H. H. Story,	"	3 20
Horace Brown,	"	9 60
D. C. Sheehan,	"	2 70
A. B. Fellows,	"	5 80
Jos. E. Fellows,	"	50
David Low,	"	4 80
H. H. Whall,	"	6 20
F. G. Cross,	"	6 00
J. B. Scott,	"	12 60
J. B. Caverly,	"	13 20
George Woodberry,	"	5 40
W. F. Ellsworth,	"	6 00
Frank E. Brown,	"	4 20
George E. Smith,	"	4 70
Alvin Story,	"	2 20

Geo. L. Woodberry,	"	.....	5 60	
W. B. Sturgis,	"	.....	5 10	
Ambrose Young,	"	.....	4 00	
Isaac Buzzell,	"	.....	3 60	
H. E. Sturgis,	"	.....	1 20	
Geo. W. Goodwin,	"	.....	4 20	
C. M. Perley,	"	.....	27 38	
C. E. Howe,	"	.....	5 50	
A. S. Howe,	"	.....	1 80	
G. H. Brocklebank,	"	.....	1 80	
Maynard Whittier,	"	.....	28 48	
A. Norman,	"	.....	4 30	
Edmund Ready,	"	.....	1 40	
John J. Gould,	"	.....	21 20	
J. F. Kinsman,	"	.....	18 60	
G. Kinsman,	"	.....	31 80	
A. S. Garland,	"	.....	7 00	
W. F. Kinsman,	"	.....	23 00	
H. K. Kennett,	"	.....	5 20	
Albert S. Brown,	"	.....	6 00	
				<hr/> \$935 33

RECAPITULATION.

Paid for gravel.....	\$	258 03	
Paid for repair of bridges and railings....		207 92	
Paid for curb stones and street crossings		886 78	
Paid for improvements in			
Spring street.....	\$	304 00	
Paid for improvem'ts at Argilla		150 00	
Paid for damage in Central st....		325 00	
		<hr/>	779 00
Miscellaneous		313 50	
Paid for labor under Commissioners.....		3240 60	
Snow account.....		935 33	
			<hr/> \$6,621 16

POOR ACCOUNT.

BILLS ALLOWED:

Timothy B. Ross,	rent.....	\$ 10 30	
C. M. Jones,	"	50 00	
Theodore F. Cogswell,	"	45 00	
Est. Anna W. Mitchell,	"	32 00	
F. Willcomb,	"	60 00	
Stephen Jewett,	"	102 00	
Wm. G. Brown,	"	42 00	
Charles E. Smith,	"	12 00	
Wm. H. Kinsman,	"	20 00	
James W. Bond,	"	24 00	
Est. C. Damon,	"	22 50	
C. Damon & Co.,	"	25 00	
			\$444 80
T. B. Fall & Son, coal.....		53 64	
Wm. G. Brown, coal.....		49 41	
J. S. Glover, coal.....		24 08	
Lewis Choate, wood.....		15 00	
S. F. Canney, wood.....		9 00	
Austin Carter, wood.....		8 00	
			\$159 13
Nath'l Burnham, groceries.....		62 16	
A. P. Hills,	"	79 00	
C. Damon,	"	25 44	
C. Damon & Co.,	"	111 99	
L. E. Willcomb,	"	12 00	
George W. Tucker,	"	43 62	
Wm. E. Brown,	"	46 28	
Charles Olson, supplies to Mrs. Gallagher		1 90	
Edward Dole, supplies to Mrs. Evans.....		4 68	
Supplies to Rozilah Hobson.....		103 92	
			\$490 99
B. & M. Railroad, fares for poor travellers		2 75	
Wm. G. Brown, moving family to Salem...		6 00	
Mrs. W. A. Mitchell, care of C. Hayes.....		10 00	
A. B. Hills, board of Mrs. Hayden.....		36 00	
Kate O'Connor, board and funeral expense			
M. Linnehan.....		32 00	
George Haskell 2d, burial ex. E. A. Cheever		15 00	
P. E. Clark, burial ex. child of Mrs. Grant		15 00	
" " of deceased soldiers		105 00	

P. E. Clark, burial ex. H. Morgan.....	25 00
Chas. Palmer, med. attend. M. Hall.....	20 00
“ “ “ “ E. A. Cheever	36 00
“ “ “ “ Mrs. Sullivan	8 00
“ “ “ “ Miss Carpenter	8 00
Wm. H. Clark, “ “ Mrs. N.M. Foss	24 50
G. E. Macarthy “ “ F. A. Whittier...	10 00
“ “ “ “ Ellen Ryan.....	12 00
Nellie E. Lord, attendance Mrs. Sullivan..	3 00
Jennie Fox, “ “ “ ..	2 40
Ebin R. Smith, medicine.....	4 95
Chas. W. Brown, “	40 25
W. E. Lord, traveling expenses.....	18 56
	<hr/> \$434 41

POOR IN OTHER TOWNS.

Danvers Insane Asylum, board of Jewett and Perley.....	\$126 28
Commonwealth of Mass. board of Wells and Quill.....	74 75
Town of Rowley sup. to A. F. Peabody 1890	98 35
“ “ “ “ “ 1891	140 64
Town of Manchester sup. to Rachel E. Burnham.....	35 00
City of Salem sup. to Barker and Burnham	23 80
City of Boston sup. to J. Gallagher.....	3 00
	<hr/> \$ 501 82
	<hr/> \$ 2031 15

CR.

Received from Commonwealth.....	\$20 50
Received from City of Gloucester.....	72 00
Received from City of Boston.....	85 24
Received from Town of Needham.....	59 64
Due from City of Boston	35 41
Due from City of Salem.....	42 50
Due from Commonwealth for burial of de- ceased soldiers.....	52 50
Due from Commonwealth on poor account	14 66
	<hr/> \$ 382 45
Balance, being expense of poor off the Farm	1648 70
	<hr/> \$2031 15

Number of tramps cared for at tramp room, 339.

TOWN FARM.

BILLS ALLOWED:

I. E. B. Perkins, shoes.....	\$18 87	
S. H. Thurston, shoes.....	11 60	
E. T. Pike, shoes and repairing.....	6 90	
C. Damon & Co., boots.....	3 00	
Chester W. Bamford, dry goods.....	3 25	
W. S. Russell, dry goods.....	12 09	
Walter E. Lord, dry goods.....	23 50	
Samuel N. Baker, clothing.....	36 81	
		\$116 02
C. Damon & Co., groceries.....	\$ 53 64	
T. E. Condon ".....	27 54	
A. P. Hills ".....	152 37	
F. T. Goodhue, ".....	43 12	
Lewis E. Willcomb, ".....	43 72	
Thomas H. Lord, ".....	97 94	
Dodge & Spiller, ".....	107 90	
Ipswich Creamery Co.....	41 45	
George H. Green, provisions.....	168 87	
		\$736 55
James Griffing, building barn cellar.....	\$ 321 79	
George Spencer, underpinning barn.....	80 68	
C. E. & J. A. Brown, bricks.....	207 20	
C. E. & J. A. Brown, hauling timber.....	12 00	
Barton & Williams, posts and setting....	104 95	
William G. Brown, sand.....	3 00	
" " " lime.....	15 00	
" " " cement.....	83 25	
J. S. Glover, cement.....	15 30	
Robert Stone, building barn as per contract.....	3725 00	
" " extra labor.....	112 73	
J. W. Newman, weather vane.....	26 75	
William B. Clark, placing vane on barn..	1 00	
J. W. Newman, window, etc.....	3 30	
S. F. Canney, lumber.....	74 75	
George Spencer, labor.....	83 05	
J. W. Nourse, service at new barn.....	1 00	
Charles H. Rollins, pointing cellar.....	27 22	
J. M. Dunnels, labor on water works.....	49 13	
H. L. Ordway, labor on new barn.....	12 75	

George P. Smith, labor and plan.....	11 28	
Augustine Staniford, painting.....	157 00	
	— —	\$5128 13
George B. Brown, meal and feed.....	715 90	
A. J. Lasky, oxen,.....	120 00	
C. A. Sayward, exr. 4 heifers.....	34 00	
E. T. Little, cows and yearlings.....	155 00	
A. P. Hills, heifer.....	10 00	
A. P. Hills, horse.....	85 00	
T. F. Cogswell, insurance.....	39 00	
W. K. Bell, insurance.....	75 00	
James Graffum, tipcart.....	70 00	
James Graffum, repairs of carts and tools	24 60	
C. H. Smith, painting wagon.....	15 00	
J. W. Goodhue, tools and sundries.....	17 00	
J. W. Newman, tools and sundries.....	8 27	
E. L. Irving, repairs and sundries.....	21 05	
A. H. Plouff, sundries.....	18 03	
William A. Spiller, tools and repairs.....	4 15	
J. M. Dunnels, supplies.....	5 88	
M. Newman, kitchen supplies.....	5 63	
Thomas H. Lord, seed.....	7 92	
“ “ “ tools.....	1 30	
“ “ “ meal and feed.....	6 05	
“ “ “ hay salt.....	5 00	
Isaac F. Knowlton, harrow.....	16 00	
George Barker, horse collar.....	4 40	
Webster Smith, shoeing and repairs.....	30 45	
C. F. Jordan, shoeing horses.....	12 90	
M. Nolan, iron work.....	25 33	
John Durand, iron work.....	3 25	
George Falls, lumber and spruce rails.....	19 06	
S. F. Canney, lumber and repairs.....	11 33	
Webster Smith, fence posts.....	25 69	
George W. Baker, labor.....	4 00	
George Spencer, whitewashing and repairs	7 50	
Augustine Staniford, painting fence.....	13 60	
“ “ “ carriage house	25 00	
“ “ “ glazing in the house..	10 75	
C. Damon & Co., bedsteads and mattress	11 00	
J. Stackpole & Son, fertilizer.....	48 00	
Ebin R. Smith, medicine.....	7 38	
Chronicle Pub. Co., Chronicle and adv.....	3 00	

E. G. Hull, advertising.....	\$ 75
Barnard Mulligan, damage to salt hay.....	15 00
Harry B. Brown and others, marsh.....	50 00
Maynard Whittier, dressing cow and curing hams.....	2 50
Atkinson Bros., fish and clams.....	13 75
Joseph Leno, labor on well.....	5 25
Edward Geyer, labor on well.....	5 25
Fred Noyes, labor on well.....	6 00
Michael Dunn, labor on well....	6 75
J. Meed, labor on well.....	4 50
Henry Hussey, labor on well.....	11 25
Harry Wilkinson, labor on well.....	6 75
George E. Macarthy, med. service at farm	20 00
William G. Brown, ice.....	7 56
“ “ “ coal.....	38 24
T. B. Fall & Son, coal.....	37 61
J. C. Conant, cutting wood.....	22 50
<hr/>	
	\$1976 08
D. S. Appleton, bal. salary 1890.....	\$100 00
D. S. Appleton, salary in part 1891.....	350 00
F. A. Appleton, labor.....	153 00
Alonzo Cathren, “	264 00
E. L. Giddings, “	36 00
Mary Lefave, “	89 00
Levi L. Howe, “	141 25
A. H. Rutherford, “	30 00
John Sipmson, “	167 00
B. D. Chapman, “	123 34
George Goodwin, “	62 00
Edward Bodwell, “	29 00
G. A. Pickard, “	134 50
Charles W. Noyes, “	4 37
<hr/>	
	\$1683 46

BILLS PAID BY THE SUPERINTENDENT.

Paid for housework.....	\$25 80
Paid for cutting ice.....	6 00
J. C. Safford, butchering.....	6 00
Paid W. Lyons.....	4 50
“ J. Stalker.....	3 35
“ expense for J. Bird.....	6 15
“ “ “ H. Morgan.....	1 30

Paid for bread.....	12 52	
“ “ lobsters and clams.....	2 80	
“ “ railroad freight.....	7 00	
“ “ fish.....	2 40	
“ “ labor.....	19 90	
“ “ dog license.....	2 00	
“ “ harness oil.....	1 50	
“ E. Bodwell, labor.....	2 00	
“ “ drag plank.....	3 35	
“ “ yoke.....	1 50	
“ “ pump	1 50	
“ “ calf.....	2 00	
Miscellaneous.....	17 30	
	<hr/>	128 87
		<hr/>
		9769 11

SALES FROM THE FARM.

English hay.....	864 85	
Salt hay.....	5 42	
Salt grass.....	12 00	
Cream	892 34	
Milk.....	9 72	
Eggs.....	32 85	
Calves	148 35	
Pigs.....	97 00	
Hogs, dead.....	64 35	
Poultry	6 54	
Cows.....	210 00	
Bull.....	20 00	
Potatoes	98 12	
Cabbage.....	1 90	
Turnips.....	1 00	
Bedding	5 00	
Use of mill.....	75	
Old iron.....	50	
	<hr/>	2470 69
Debrease of personal property at the farm		524 00
		<hr/>
		1946 69
		<hr/>
		7822 42
Deducting the cost of the new barn.....		5128 13
		<hr/>
Leaves a balance, of expense beyond income of.....		2694 29

OVERSEERS' DEPARTMENT.

DR.

To bills in their hands at last settlement..	\$783 54	
Sales from the Farm.....	2470 69	
		————\$3254 23

CR.

By cash paid bills and the Treasurer.....	2580 34	
By bills in their hands.....	673 89	
		————\$3254 23

INVENTORY OF PROPERTY AT THE FARM, STOCK, &c

	No.	1891 Value	No.	1892 Value	In- crease	De- crease
Oxen.....	2	\$175..	4	\$350...	\$175.....	
Cows.....	31	1240..	36	1440...	200.....	
Heifers.....	7	245..	4	140.....	\$105...	
Yearlings.....	4	80..	4	80.....		
Calves.....	0		3	36.....	36.....	
Bulls.....	2	50..	1	25.....	25.....	
Horses.....	2	430..	3	500.....	70.....	
Fat Hogs.....	2	50..	9	135.....	85.....	
Shoats.....	7	60..	9	72.....	12.....	
Fowls.....	78	39..	80	40.....	1.....	
Turkeys.....	3	5..	2	4.....	1.....	
Ducks.....	3	1..	4	3.....	2.....	
Horse wagons.....	2	250..	2	250.....		
Horse cart.....	0		1	70.....	70.....	
Sleigh.....	1	40..	1	40.....		
Ox wagons.....	3	400..	3	400.....		
Ox carts.....	2	100..	2	100.....		
Mowing machine, harness	2	150..	2	150.....		
Ploughs.....	8	96..	8	96.....		
Cultivators.....	2	10..	2	10.....		
Horse hoes.....	2	12..	2	12.....		
Harrows.....	4	70..	4	70.....		
Ox sleds.....	3	60..	3	60.....		
Drag.....	1	5..	1	5.....		
Wood, cords.....	30	210..	30	210.....		
Coal, tons.....	6	42..	6	42.....		
Groceries.....		75.....		75.....		
Dairy utensils.....		140.....		140.....		
Furniture and bedding.....		300.....		300.....		
Cooking ranges & fixtures	2	100..	2	100.....		
Stoves and furnace.....		170.....		170.....		
Winnowing mill.....	2	12..	2	12.....		
Wheel rake.....	1	35..	1	35.....		
Tedder.....	1	55..	1	55.....		
Tools.....		160.....		160.....		
Blocks and ropes.....		15.....		15.....		
Horse wagons.....	1	75..	1	75.....		
Harness.....	1	40..	1	40.....		
Suction pump.....	1	4..	1	4.....		
Rack.....	1	15..	1	15.....		
		\$5016		\$5536	\$651	\$131

INVENTORY OF PROPERTY AT THE FARM, PRODUCE.

	No.	1891 Value	No.	1892 Value	In- crease	De- crease
Corn.....	0	100	50	50		
Barley.....	0	10	8	8		
Beans.....	2	4	4	8	4	
Potatoes.....	110	110	250	125	15	
Roots.....	50	33	8	6		27
Beef.....	200	20	0			20
Pork.....	325	33	250	25		8
Cider.....	4	13	4	13		
Apples.....	1	2	15	22	20	
Soap.....	75	2	100	5		16
Ham.....	160	20	125	15		5
Fish.....	50	6	50	6		
Lard.....	100	17	100	17		
Butter.....	60	18	40	12		6
English hay, market tons	48	720	0			720
English hay.....	59	885	28	420		465
Salt hay, black grass tons	20	200	36	360	160	
Mulch, tons.....	10	50	10	50		
Straw, tons.....	0		1	12	12	
Vinegar, gallons.....	120	20	50	8		12
Onions, bbls.....	1	5	0			5
Fresh meat, pound.....	150	18	0			18
Pickles, gallons.....	3	1	0			1
Cabbages.....	200	10	0			10
Ice.....		75		75		
		<hr/>		<hr/>		<hr/>
		\$2281	\$1237	\$269	\$1313	
		5016	5536	651	131	
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$7297	\$6773	\$920	1444	
		6773			920	
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$524			\$524	

COGSWELL FUND.

In account with J. Sargent, town treasurer.

DR.

To amt. in Ips. Savings Bank, Feb. 1, 1891	\$207 13	
To interest to Feb. 1st, 1892.....	8 89	
		————\$216 02

CR.

By cash paid B. Fewkes for care of lot.....	\$ 3 50	
By amt. in Ips. Savings Bank Feb1, 1892...	212 52	
		————\$216 02

ANDREWS FUND.

In account with J. Sargent, town treasurer.

DR.

To amt. in Ips. Savings Bank Feb. 1, 1891	\$164 66	
To interest to Feb. 1, 1892.....	7 04	
		————\$171 70

CR.

By cash paid B. Fewkes care of lot.....	\$ 2 00	
By cash paid Luther Lord care of lot.....	2 00	
By cash in Ips. Savings Bank Feb. 1, 1892..	167 70	
		————\$171 70

STANIFORD FUND.

In account with J. Sargent, town treasurer.

DR.

To amt in Ips. Savings Bank, Feb. 1891...	\$ 60 90	
To interest to Feb. 1, 1892.....	2 60	
		————\$63 50

CR.

By cash in Ips. Savings Bank Feb. 1, 1892	\$ 63 50	
		————\$63 50

KINSMAN FUND.

DR.

To cash deposited in Ips. Savings Bank,		
Sept. 28, 1891.....	\$ 50 00	
To interest to Feb. 1, 1892.....	56	
		————\$ 50 56

CR.

By cash in Ips. Savings Bank Feb. 1, 1892	\$ 50 56	
---	----------	--

EXPENSE AND INCOME ACCOUNT.

EXPENSE.

For Schools.....	\$10532 27
For Current Expenses.....	3115 73
For Lighting Streets.....	1048 76
For Fees and Salaries.....	3191 37
For Fire Department.....	1788 38
For Poor, balance.....	1648 70
For Farm, balance.....	7822 42
For Highways.....	6621 16
For Interest on Town Notes.....	814 32
For Discount on Taxes.....	898 14
For Abatements.....	262 40
Balance, being income beyond expense.	2425 55
	-----\$40169 20

INCOME.

Amount raised for town purposes.....	\$26901 33
Received State Corporation Tax, 1890.	4411 01
Received State Corporation Tax, 1891.	4739 94
Received Bank Tax.....	579 43
Received School Fund.....	134 56
Received for Dog Licenses.....	358 08
Received for Liquor Licenses.....	1690 75
Received for other Licenses.....	108 00
Received Interest on Taxes.....	106 95
Received Interest on Deposits.....	46 46
Received Sale of Cemetery Lots.....	187 00
Received Income of Town Property.....	905 69
	-----\$40169 20

DEBT STATEMENT.

TOWN OF IPSWICH, DR.

To Notes Payable.....	\$13740 00
To orders drawn and not paid.....	365 95
	-----\$14105 95

DR.

By balance in Treasurer's hands.....	\$ 5402 02
By amount due for state aid.....	2005 00
By amount due for military aid.....	321 50
By amount due on poor account.....	145 07
	-----\$7873 59
	-----\$6232 36

JONATHAN SARGENT, TREASURER AND COLLECTOR.

DR.

To cash on hand February 1, 1891	\$ 1960 61
“ uncollected taxes.....	3043 61
“ cash hired on town notes.....	4500 00
“ cash received from state corporation tax 1890	4411 02
“ cash received from state corporation tax 1891	4739 92
“ cash received from bank tax.....	579 43
“ cash received from state aid.....	1710 00
“ cash received from military aid.....	261 00
“ cash from state, income of school fund.....	134 56
“ cash from state, support of poor.....	20 50
“ cash other towns' poor account.....	216 88
“ cash county lockup fees.....	6 00
“ cash from C. A. Sayward, criminal fees.....	50 63
“ cash from county, dog licenses.....	358 08
“ cash for liquor licenses.....	2253 00
“ cash for auctioneers' licenses.....	4 00
“ cash for pedlers' licenses.....	60 00
“ cash for billiard and other licenses.....	44 00
“ cash for rent of town hall.....	675 00
“ cash for rent of town scales, L. E. Willcomb..	95 66
“ cash for rent of town scales, E. Bailey.....	117 03
“ cash for rent of cemetery pasture.....	12 00
“ cash for sales from Farm.....	1624 43
“ cash from Ipswich Creamery Co.....	892 34
“ cash for sale of lots in Highland Cemetery....	175 00
“ cash for lot in Linebrook Cemetery.....	12 00
“ cash received of Geo. P. Smith, for lumber.....	8 33
“ cash received of H. A. Pickard, for lumber....	5 00
“ cash received for sale of Centennial Books....	5 00
“ cash received from county (reimbursed) kill- ing seals.....	24 00
“ cash received from Topsfield, boundary stones	2 50
“ cash received from Hamilton, “ “	8 25
“ cash received from Essex, “ “	1 75
“ cash, discount on county tax.....	18 32
“ cash for interest on deposits.....	46 46
“ cash for interest on taxes.....	106 95
“ tax list 1891, state tax.....	1740 00
“ tax list 1891, county tax.....	2442 97
“ tax list 1891, town tax.....	26901 33
	<hr/>
	\$59267 56

JONATHAN SARGENT, TREASURER AND COLLECTOR,
CR.

By cash paid on orders drawn in 1888.....	\$	7 00
“ “ paid on orders drawn in 1890 and Jan '91		544 07
“ “ paid on orders drawn in 1891 and Jan '92		37638 39
“ “ paid on orders drawn for state aid.....		2026 00
“ “ paid on orders drawn for military aid.....		605 00
“ “ paid principal on notes reducing the debt of the town.....		1800 00
“ “ paid on notes for money hired in antici- pation of the taxes.....		4500 00
“ “ paid interest on town notes.....		814 32
“ “ paid state tax.....		1740 00
“ “ paid county tax.....		2442 97
“ “ paid state 25 per cent. liquor license.....		563 25
“ “ discount on taxes.....		898 14
“ “ abatement of taxes.....		262 40
“ “ for killing seals.....		24 00
“ uncollected taxes.....		3254 02
“ cash on hand.....		2148 00
		<hr/>
		\$59267 56

STATE AID ACCOUNT.

COMMONWEALTH.

DR.

To amount due from state for year ending Dec. 31, 1890.....	\$1710 00
To amount due from state for military aid Dec. 31, 1890.....	261 00
To cash paid for state aid year ending Dec. 31, 1891.....	2005 00
To cash paid for military aid 1890 (643) one half to be reimbursed by the state	321 50
	—————\$4297 50

CR.

By cash received for State Aid.....	\$1710 00
By cash received for Military Aid.....	261 00
By amount due for State Aid.....	2005 00
By amount due for Military Aid.....	321 50
	—————\$4297 50

STATEMENT OF TOWN PROPERTY.

REAL ESTATE.

Farm.....	\$16000 00
Town House.....	16000 00
Cemeteries.....	2000 00
Engine Houses and Land.....	2000 00
School Houses and Land.....	14000 00
Woodland at Linebrook.....	100 00
Woodland at Common Fields.....	100 00
Turkey Shore Pasture.....	100 00
Thatch bank at Great Flats.....	200 00
Thatch Bank at Third Creek.....	75 00
Gravel Pit near Peatfield's.....	80 00
Gravel Pit near A. B. Fellows' (Candle- wood).....	150 00
Gravel Pit near Carlisle's.....	150 00
Two Pounds.....	100 00
	—————\$51055 00

PERSONAL PROPERTY.

At the Farm.....	\$ 6773 00
Fire Engines and Apparatus.....	5500 00
Hearse.....	400 00
Furniture at Town House.....	500 00

Hay scales (2).....	800 00
Safes for Treasurer, and Clerk.....	400 00
	<hr/> \$14373 00
Amount of real and personal property.....	\$65428 00
Town debt Feb. 1st, 1892.....	6232 36
	<hr/>
Balance in favor of the Town.....	\$59195 64

ASSESSORS' REPORT.

NUMBER OF POLLS AND AMOUNT OF VALUATION.

Number of polls assessed, males 931, females 3.	
Valuation of real estate.....	\$1,807,948 00
Valuation of personal property.....	627,291 00
	<hr/>
Total valuation May 1st, 1891.....	\$2,435,239 00
Total valuation May 1st, 1890.....	2,350,810 00
	<hr/>
Increase in valuation.....	\$84,429 00
Poll tax \$2.00. Tax on \$1000, \$12.00.	
Total number of horses assessed, 601.	
Total number of cows assessed, 931.	
Total number of other neat cattle assessed, 292.	
Total number of sheep assessed, 41.	
Total number of swine assessed, 260.	
Total number of fowl assessed 7879.	
Total number of dwelling houses assessed, 802.	

TOWN CLERK'S REPORT.

Whole number of births received and recorded by the Town Clerk, viz: 96.

Parents, Fathers native born, 67.

Mothers native born, 51.

Fathers foreign born, 28.

Fathers unknown birth, 1.

Mothers foreign born, 44.

Mothers unknown birth, 1.

MARRIAGES.

Whole number, 65.

Native grooms, 47.

Native brides, 42.

Foreign grooms, 18.

Foreign brides, 23.

DEATHS.

Whole number recorded, 117.

Residing in Ipswich, 100.

Brought from other places, 17.

Number born in Ipswich, 52.

Number born in other parts of U. S., 39.

Number born in foreign countries, 24.

Unknown, 2.

DOGS LICENSED.

182 males and 23 females.

1 kennel license, 5 dogs.

AUDITOR'S REPORT.

This is to certify that I have examined all bills approved by the Selectmen for the year ending February 1st, 1892, and have found them correct. I have also examined the Treasurer's books, covering the same time, and have found proper vouchers or all disbursements.

WILLIAM H. TOZIER, AUDITOR.

Ipswich, Feb. 15, 1892.

REPORT OF THE ENGINEERS

Of the Fire Department for the year ending Feb. 1st, 1892.

Number of alarms, 4.

Value of property.....\$6760 00

Insurance on same..... 2050 00

Loss..... 3860 00

Insurance paid..... 2050 00

Property belonging to Fire Department;

Warren Engine, house and land..... 1800 00

Old Warren Engine house..... 100 00

Neptune, house and land..... 1800 00

Torrent, house and land..... 900 00

Warren Engine, No. 1..... 500 00

Neptune Engine, No. 2..... 500 00

Torrent Engine No. 3..... 250 00

Hook and Ladder Truck..... 500 00

1 4 wheel hose carriage..... 100 00

4 2 wheel hose jumpers..... 100 00

Fire Escape..... 75 00

1300 feet rubber lined hose..... 600 00

500 feet good leather hose..... 250 00

500 feet poor leather hose.....	100 00
800 feet condemned leather hose.....	
Rope and gear in hose tower.....	45 00
Furniture in Warren House.....	120 00
Furniture in Neptune House.....	120 00
Furniture Torrent House.....	45 00
Furniture in Hook & Ladder room.....	85 00
Barnicoat Engine.	

Number of men in Department

Warren 55 men.

Neptune 55 men.

Torrent 27 men.

Hook & Ladder 20 men.

Engineers 5 men.

Total number of men, 162

RESERVOIRS.

One Reservoir on South Common.

One Reservoir at Willcomb's square.

One Reservoir at head of Central street.

One Reservoir on Washington head of Gravel street.

One Reservoir near Public Library.

One Reservoir in Market square.

One Reservoir in front of J. F. Ross, High street.

One Reservoir at head of Mineral street.

One Reservoir near house of J. F. G. Clark, High street.

One Reservoir opposite J. Graffum's, Hammatt street.

Also a landing on the S. E. side of Choate's Bridge, and one opposite the Town Hall built by the Town for fire purposes.

The Engineers have built a hose tower on the Neptune Engine house; have put a bell and tower on the Torrent's house, and constructed a reservoir on Hammatt street opposite Graffum's carriage shop. They have also painted all the engine houses which was needed very much, and blinded the Warren House.

Although we have had a good offer for the old Barnicoat Engine we think it would be policy for the Town to keep it for the present as it is capable of doing good service yet in case of emergency.

The Engineers would recommend the purchase of 1500 feet rubber lined hose and disposing of 500 feet of the old leather hose now on hand. Also the purchase of coats for the Hook & Ladder men and for the hosemen of the several

companies. Would also recommend putting a bottom in and cementing the sides of well on High street near J. F. G. Clark's house.

G. P. Smith	} Engineers
Nathaniel Archer	
Lewis Brocklebank	
Stephen H. Baker	
J. W. Newman	
J. W. Newman, Clerk.	

POLICE REPORT.

To the Board of Selectmen of the Town of Ipswich:

The following is a list of the arrests made by the Board of Police of said town for the year ending February 1st, 1892:

For assault.....	12
For larceny.....	6
For drunkenness.....	14
For disturbing the peace.....	8
For insanity.....	1
For interfering with an officer in the discharge of his duty..	1
For loitering upon the sidewalk.....	2
For adultery.....	2
For obstructing the highway.....	3
Total.....	49

Respectfully submitted

CHARLES E. GOODHUE,

Chief of Police.

The time has again arrived to present for your consideration a report of the receipts, expenditures and financial standing of the town.

Early in the year we were deprived of the assistance of our late associate, Mr. Curtis Damon, whose services were of great value; yet in the main his ideas have been carried out.

The expenditures in the school department are in excess of the appropriations, which will probably be accounted for in their report.

The amount expended for current expenses has been considerably less than last year.

The bills for street lights are somewhat larger than last year.

The whole number of inmates at the farm the past year was 15; average number $11\frac{1}{2}$, the present number is 11. There are several reasons why the balance against the farm is larger than usual. There are several items of expense such as insurance and etc. which do not appear to the credit of the farm. The sales are somewhat less than usual. The building of the new barn has necessitated an increase in the ordinary amount of labor; the digging of the cellar, the teaming of the stone, lumber and other materials being done by the farm hands and teams.

It is evident that the appraisal of English hay, 107 tons, taken Feb. 1st, 1891, was overestimated. It has since been disposed of and the shrinkage now appears against the present years credit.

Notwithstanding the large expense incurred in building the barn at the farm, we have reduced the debt against the Town \$1800, and have an increased balance in the hands of the Treasurer.

The Selectmen estimate that the sum of \$8500 will be sufficient for the ordinary expenses of the town for the ensuing year, also \$1800 for taking up two notes becoming due this year, one of \$800 and one of \$1000, the last that are held against the town for the bridge and cemetery.

AARON LORD,
WALTER E. LORD, } Selectmen.

WARRANT FOR THE ANNUAL TOWN MEETING.

ESSEX, SS. To CHARLES E. GOODHUE, CONSTABLE OF THE
TOWN OF IPSWICH, IN SAID COUNTY: GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of said town to meet at the town house in said town, on Monday, the seventh day of March, next, at 9 o'clock a. m., then and there to act on the following articles, viz:

Art. 1. To choose a moderator.

Art. 2. To fix the compensation of the selectmen and other town officers.

Art. 3. To choose the following officers, viz: three selectmen, assessors and overseers of the poor, town clerk, treasurer and collector, auditor, two members of the school committee for three years, two constables, three fence viewers, three field drivers, superintendent of cemeteries for three years, three persons to serve as a board of health for one year, and one road commissioner for three years. Also to vote Yes or No upon the following question: "Shall License be granted for the sale of Intoxicating Liquors in this town?"

The above question and officers to be voted for on one ballot, the polls to be opened at 10 o'clock a. m., and closed at 2 o'clock p. m.

Art. 4. To choose all other necessary town officers.

Art. 5. To raise money for the high and common schools.

Art. 6. To raise money for the repair of the highways.

Art. 7. To raise such sums of money as may be necessary to defray all other town charges for the ensuing year.

Art. 8. To see what compensation shall be allowed the enginemen for the ensuing year.

Art. 9. To see if the town will authorize the collector to collect interest on all taxes remaining unpaid after they are due.

Art. 10. To see if the town will authorize the treasurer to hire money in anticipation of the taxes.

Art. 11. To see what discount, if any, shall be allowed to those persons who pay their taxes before the time of payment.

Art. 12. To see what action the town will take in regard to appropriating money for decorating soldiers' graves on Memorial Day.

Art. 13. To hear and act upon the reports of trustees and committees.

Art. 14. To see if the town will accept the list of jurors as prepared and posted by the selectmen.

Art. 15. To see if the town will authorize the selectmen to contract with the Ipswich Gas Co. for lighting the streets.

Art. 16. To see if the town will appropriate money for the improvement of the cemeteries.

Art. 17. To see if the town will authorize the filling and grading of the South Common, and appropriate money for the same.

Art. 18. To see what action the town will take in regard to draining, grading and laying a stone crossing in the square in front of the South Church, and appropriate money for the same.

Art. 19. To see if the town will accept that part of Chap. 50 of the Public Statutes relating to Sidewalks, Sec. 20 to Sec. 24 inclusive.

Art. 20. To see what action the town will take in regard to appropriating money for edge-stones to be laid on the main streets.

Art. 21. To see if the town will authorize the board of engineers of the fire department to sell the old hose and buy new hose to the amount of 1500 feet.

Art. 22. To see if the town will revoke the acceptance of the provisions of Chap. 158 of the acts of the year 1871, relating to road commissioners.

Art. 23. To see what action the town will take in regard to purchasing a steam fire engine, not to exceed the sum of four thousand five hundred dollars.

Art. 24. To see if the town will instruct the selectmen to demand of the Boston and Maine railroad that they have gates placed at the Boxford and Gravel street crossings near the North School house.

Art. 25. To see if the town will authorize the assessors to publish a valuation book once in five years.

Art. 26. To hear and act on a statement from the proprietors of Locust Grove Cemetery, in regard to their surrendering the said property to the custody of the town.

Art. 27. To see if the town will accept the town way from Green street to Summer street, as laid out by the road commissioners, and raise money to construct the same and pay land damages.

Art. 28. To see if the town will accept the town way over the South Green from County street to the South Cemetery, as laid out by the road commissioners, and raise money to construct the same.

Art. 29. To see if the town will sell Turkey Shore pasture (so called.)

Art. 30. To see if the town will sell the gravel pit near the house of the late Sanford Peatfield.

Art. 31. To see if the town will purchase land of Charles Jewett, to be added to the roadway to Highland Cemetery, and raise money for the purchase of the same.

Art. 32. To see if the town will appropriate money to pay for fencing in the road to Highland Cemetery.

Art. 33. To see what action the town will take in regard to paying damages to Miss Grace Dodge for injuries received on the highway.

Addition to Art. 3:

Shall an act passed by the legislature of the Commonwealth in the year 1882, entitled An act authorizing cities and towns to lay out public parks within their limits, be accepted?

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the meeting houses in said town, town house, post office, and at the school house in the Village district seven days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant with your doings thereon to the town clerk at the time and place of said meeting.

Given under our hands this twenty-fifth day of February A. D. 1892.

AARON LORD,
WALTER E. LORD, } Selectmen.



ANNUAL REPORT

—OF THE—

School • Committee

—OF THE—

—Town of Ipswich,—

—FOR THE—

YEAR ENDING FEBRUARY 1ST, 1892.

IPSWICH, MASS.:

INDEPENDENT PRESS. E. G. HULL.

1892.

ANNUAL REPORT

—OF THE—

School • Committee

—OF THE—

• Town of Ipswich, •

—FOR THE—

YEAR ENDING FEBRUARY 1ST, 1892.

IPSWICH, MASS.:

INDEPENDENT PRESS. E. G. HULL.

1892.

School Report.



FINANCIAL STATEMENT.

APPROPRIATIONS AND RECEIPTS.

For Manning School.....	\$2300 00
For Other Schools.....	5500 00
For Text Books and Supplies.....	600 00
For Repairs.....	450 00
For Vocal Music.....	250 00
Received from State Board of Education	134 56
Received from Dog Licenses.....	358 08
	—————\$9592 64

EXPENDITURES.

Trustees Manning School.....	\$2300 00
Teachers' Salaries.....	5536 75
Care of School Buildings.....	266 68
Fuel.....	361 12
Text Books and Supplies	733 36
Repairs.....	713 21
Ventilation at North School.....	163 14
Incidentals	395 01
	—————\$10469 27

DETAILED STATEMENT OF REPAIRS

Made under direction of School Committee.

COGSWELL SCHOOL.

At this school a new out-building was built, new fences erected, and general repairs on the school building detailed as follows:

George A. Spencer, labor on vaults.....	\$ 13 75	
Curtis Damon & Co., brick for same.....	14 95	
S. F. Canney, lumber.....	100 51	
Foster Russell, labor and stock.....	67 76	
John S. Glover, lime and cement.....	8 25	
Wm. P. Ross, sand.....	75	
John Goodhue, hardware.....	3 33	
T. F. Cogswell, paint, etc.....	14 62	
J. Howard Lakeman, labor.....	18 75	
Isaac Buzzell, trimming trees.....	5 35	
		————— \$248 02

DENNISON SCHOOL.

No repairs had been made upon the interior of this building for a long time, and its condition required a much larger outlay than was anticipated. The recitation room connected with the primary room was enlarged and greatly improved. The whole interior of the building put in good order and painted. Expenses as follows:

S. F. Canney, lumber.....	\$ 31 13	
Geo. Fall, lumber.....	60 85	
Henry A. Pickard, labor and stock.....	97 28	
George H. Brocklebank, plastering.....	10 50	
Albert H. Hicks, labor and stock.....	102 89	
Emery & Co., windows, blinds, etc.....	13 94	
J. W. Newman, hardware, etc.....	17 08	
		————— \$333 67

NORTH SCHOOL.

S. F. Canney, shingles, etc.....	\$35 20
Foster Russell, labor.....	17 75

Henry A. Pickard, labor and stock.....	\$14 09	
Samuel F. Foss, setting glass.....	3 85	
	<hr/>	\$70 89

CANDLEWOOD SCHOOL.

Geo. H. Brocklebank, plastering.....	\$19 10	
Foster Russell, labor and stock.....	10 54	
S. F. Canney, lumber for closet.....	3 24	
	<hr/>	\$32 88

LINEBROOK SCHOOL.

S. F. Foss, labor and calcimine.....	\$7 00	
S. F. Foss, setting glass etc.....	1 25	
	<hr/>	\$ 8 25

MANNING SCHOOL.

Geo. P. Smith, removing cases and setting up furniture.....	\$16 25	
	<hr/>	\$16 25

APPLETON SCHOOL.

Geo. H. Lord, repairing window.....	\$1 50	
	<hr/>	\$1 50

VILLAGE SCHOOL.

Chas. A. Bailey, repairs on out-building.....	\$1 75	
	<hr/>	\$ 1 75
		<hr/>
		\$713 21

CHIMNEY FOR VENTILATION.

NORTH SCHOOL.

George A. Spencer, labor and material as fol- lows:		
3800 common brick.....	\$38 00	
Iron work.....	4 18	
Lime and cement.....	8 00	
500 face brick for fire places.....	10 00	
Teaming same from Danvers.....	3 50	
Lead, sand, nails, etc.....	4 21	
Labor.....	71 50	
	<hr/>	
		\$139 39

Murdock Grate Company, 2 dampers....	5 50	
Foster Russell, labor and stock.....	18 25	
	<hr/>	\$163 14

CORPS OF TEACHERS

(February 1st, 1892) with their salaries.

HIGH SCHOOL.

Sharonton H. Baker, Principal.....	\$1500 00
Miss Mabel H. Brown, Assistant.....	600 00

GRAMMAR SCHOOL.

Joseph I. Horton, Principal.....	1200 00
Miss Lucy Hamlin, 1st Assistant.....	600 00
Miss Carrie L. Lakeman, 2d Assistant.....	500 00

DENNISON SCHOOL.

Intermediate, Mrs. H. E. Noyes.....	400 00
Primary, Miss Lizzie M. Crosby, Principal	380 00
Primary, Miss Anna S. Cogswell, Assistant....	280 00

COGSWELL SCHOOL.

Intermediate, Miss Elma Smith.....	400 00
Primary, Miss Mabel L. Hodgkins.....	380 00

NORTH SCHOOL.

Intermediate, Miss Isabel Arthur.....	400 00
Primary, Miss Eva A. Willcomb, Principal.....	380 00
Primary, Miss Susie H. Potter, Assistant.....	280 00

WAINWRIGHT SCHOOL.

Miss Emma G. Blanchard.....	380 00
-----------------------------	--------

MUSIC TEACHER, A. E. Bradford.....	250 00
------------------------------------	--------

UNGRADED SCHOOLS.

Linebrook, Miss Laura B. Underhill.....	300 00
Village, Miss E. Mabel Adams.....	250 00
Candlewood, Miss Cora H. Jewett.....	250 00
Willowdale, Miss Sadie W. Matthews.....	250 00
Appleton, Miss Allegra Manning.....	250 00
Argilla, Miss Cora A. Smith.....	250 00
Grape Island, Miss Annie M. Olson.....	250 00

ENROLLMENT AND ATTENDANCE 1892.

	WHOLE NUMBER ENROLLED.	AVERAGE MEMBER- SHIP.	AVERAGE ATTEND- ANCE.	PERCENTAGE OF ATTENDANCE
High School,	60	54	49½	92
Grammar School,	119	118	110	94
North Inter.,	37	36	34	94
Dennison Inter.,	56	47½	45	93 3-10
Cogswell Inter.,	35	30 8-10	27 8-10	90 3-10
North Primary,	91	76	67	88½
Dennison Primary,	92	82 4-10	78 4-10	95⅛
Cogswell Primary,	60	48½	41	84½
Wainwright Primary,	58	46	41	89⅛
Linebrook,	35	24½	21	86
Willowdale,	17	15½	14	89¾
Village,	16	12	10	83⅓
Appleton,	13	8 8-10	8	90 1-10
Candlewood,	26	20½	15½	75½
Argilla,	12	8	7	87½
Grape Island,	9	8	7	87½
	<hr/> 736	<hr/> 636½	<hr/> 576 1-5	<hr/> 90½

Number of children in town between the ages of 5 and 15 years, according to census taken in May last.....737

Number of pupils enrolled in the public schools.....736

Average membership of all the schools.....636

Average attendance of all the schools.....576

Per cent of attendance.....90½

NOTE.—In connection with the above, it should be stated that many children do not enter the schools until six or seven years of age, and that the number enrolled in the schools includes 105 who are above fifteen years of age.

Number enrolled in Grammar School, January 1, 1892.....145

As follows:

In Miss Lakeman's room.....48

In Miss Hamlin's room.....47

In Mr. Horton's room.....	50
Number enrolled in High School, January 1st, 1892.....	54
As follows:	
Senior class.....	15
Middle class.....	23
Junior class.....	15
Special student.....	1

LIST OF PUPILS WHO RECEIVED DIPLOMAS JUNE 25, 1891.

THREE YEARS CLASSICAL COURSE.

Katharine Frances Sullivan,
 Harriette Wheeler Brown,
 Elizabeth Janette Copp,
 Mabelle Frances Nourse,
 Harriet Cleaves Russell,
 Frank Gerrish Potter.

THREE YEARS ENGLISH COURSE.

Grace Almira Norwood,
 Eva Kinsman Brown,
 Henry Sylvester Bowen,
 Chester Putnam Woodbury,
 James William Tyler.

The Argilla School has been interrupted by sickness in both teacher and pupils. The Candlewood School has of late crowded the room. This school has had several good teachers; but it appears as well at present as at any time for several years. The results justify the choice of a teacher. The Appleton school dwindled to three at the close of the last term by reason of changes in population, and has been discontinued for the winter, to be revived in the spring, if found expedient. Of the pupils at Willowdale five belong in Hamilton and are accommodated for sake of former association, and because it is no burden. The small number of

town pupils keeps it a serious question whether this school shall be either discontinued or consolidated with the Appleton.

It is a matter of frequent observation that when pupils become qualified to enter more advanced schools, it is generally for their interest to do so. A first rate teacher and a first rate pupil may make admirable progress anywhere. But the teachers of the larger schools are, generally speaking, examples of the survival of the fittest. There is also the means of stimulus from numbers, of making comparisons outside of self, and the beginnings of larger social acquaintance. There is at headquarters a tendency toward consolidation, that every year makes advances, and the strongest argument for it is found in the existence of becalmed or stuck-in-the-mud pupils.

The Primary and out district schools have suffered extensively from distempers and sickness. Otherwise they are prosperous. The teachers are the same, except one. Miss Mary E. Foster, an excellent teacher, has resigned from the Cogswell Primary. Miss Mabel Hodgkins, a graduate of the Training School at Newburyport, a substitute hitherto, handles her pupils well, and is a promising addition to the teaching force.

On visiting the Dennison Primary we found three windows let down at recess to supplement the means for ventilation. The teacher reported it as necessary, "if you want pure air." The committee have taken the responsibility of trying an experiment that is no novelty, namely, of making at the Nortn School a chimney with an open fireplace in each room. This appears to accomplish as good results as the more elaborate and more expensive arrangement at the Dennison.

The Intermediate Schools continue under the same teachers and in nearly an unchanged condition. The success and ability of the teachers are well known to the people of the town, and we need not add any commendation of them at this time.

After so many years of discussion with regard to educational problems, it would seem as if something might be settled. But so far is this from being the truth that the number of reforms suggested continues to increase, and the only consistent progress is in line of more extended preparation and larger expenditure. We admit that each generation does well to examine its own substructure. But we think that they make a mistake, who every time they look at a subject from a new point of view, rush into speech or print with suggestions of a change. The human mind is capable of a certain degree of effort, varying with the individual. If the number of subjects claiming attention be enlarged, it must be at the expense of thoroughness in some. If an excess of thought be given to one, there must be a deficiency, in regard to another. Some one then observes this deficiency, and labors to bring about an opposite condition. The total amount of result remains the same. There is a perpetual recurrence of recompenses and compensations.

The subject of Grammar is one that has given rise to frequent controversy. It is the science of language construction. And for the reason that language itself is the means through which the science of language must be taught, it cannot be taught exactly in the manner of arithmetic or geography. In those branches instruction may be from the beginning. But instruction in language presupposes a partial acquaintance with language. We learn our speech by example before we learn it on principle. The science of Grammar implies a knowledge of the art of Grammar. There was a science of arithmetic before the art was practised. But Grammar is generalized from facts that existed before such a science was thought of. Hence the study of Grammar may well proceed by way of analysis rather than of theoretical construction. Now because this analysis made use of a terminology of its own; and the whole comprehensive value of the study did not reveal itself at once to young minds, a hue and cry arose against such an alleged

waste of time. The pupil was therefore forwarded to his destination by the route of language-lessons and grammar-made-easy; but at such easy going pace that he never seemed to get there. After an accumulation of text books upon this subject equaled only the pile of silver dollars in the United States treasury there is a tendency to return again to the former course. It is not thought a waste of time to teach principles whose full meaning may not be at once understood, but is sure to reveal itself in due time.

As often happens there is a mean course. The analytical method and the constructive method may well be employed alternately. In either case much practice is necessary for any valuable results. We are ready to praise the teacher who by either method impresses a school that there is a certain business value in correct speech: that words have a definite range of meaning, and each at times is more appropriate than any other: that there are also laws for the arrangement of words in such manner as to produce the best effect; and that there is a value in felicity of speech where "words fitly spoken are like apples of gold in pictures of silver." Whoever produces an active interest in these principles is successful in teaching grammar. But we are sure that it needs animated teaching to make an animated school, and that a hndrum grammatical exercise is the most unsatisfactory product of pedagogy.

The most recent line of criticism claims that there is an excess of attention to arithmetic. The study of fractions it is said exhausts the principles of the science. All the rest of arithmetic consists of the application of these principles to various kinds of problems, which can be learned as required in the course of business. And the study can be abridged, they say, to give room to natural history or geometry. The student of geometry however soon needs an acquaintance with square root, without which his progress comes to an end. Such a course leads therefore to a smattering of two branches, rather than a thorough acquaintance with one.

The names of leading educators give an air of importance to such statements. But plain people know that the responsibilities of business are sufficiently exacting without requiring the learning of its clerical details at one and the same time.

There are complaints that reach us from near home to the effect that the mere mechanical labor of performing the required number of examples is often too great for the average pupil's strength. Such complaints have been too frequent to be wholly without foundation. Yet the fault is so rare that the committee are inclined to look on it with indulgence. Some schools are dull even under a good teacher. It is a pleasure to see a live school,—a pleasure to observe a rate of motion that is visible at once,—a pleasure to see an effort that tries the full measure of strength. And all these pleasures are usually to be had in any of the three departments of our grammar school. There is perhaps a peculiar fitness in speaking here a few words concerning the Principal of that school. It is no secret among those that for a long time observe him at work in the school room that his faculty for gaining a boy's confidence and for maintaining a continued interest in school work make his qualifications somewhat exceptional. And we hope that the town may continue to receive the benefit of his services for years to come.

The music department of our school work is producing good results. The study has been made a part of the work of every school from the lowest to the highest grade and the pupils have taken it up during the past year with much enthusiasm.

By its study two objects are gained—it gives the pupil a pleasant relaxation from the monotony of their other studies—and at the same time enables them to become familiar with the elementary principles of music and to make a practical use of their knowledge. If the parents would

visit the schools and listen to the singing of their children, it would require no argument to satisfy them that the money appropriated for this study is well expended.

The High School this year is interesting. Mr. Baker, the new Principal is doing satisfactory work, and in all respects exercising a salutary influence. The assistant is also a hard working and painstaking teacher. We believe not without reasons for confidence that the school will make at the end of the year a good appearance in its daily studies as well as in its graduating exercises.

It is true of the state at large and of Ipswich in particular that the High School ante-dates the Primary. The High, or as it was long called, the Grammar School, is now approaching its two hundred and fiftieth anniversary: and, it may be noticed, the town in establishing it did not wait for orders from the General Court, but supplied voluntarily its own want of the means to prepare boys for Harvard College. The state however took the first step toward establishing free public schools of a lower grade. We find the following in the records of the year 1656. "The Selectmen taking notice of an order of Court, which orders the Selectmen to take care for the education of children, have agreed it shall be published next Lecture-day, intending it shall be diligently put in execution." It is evident from this record that the town willingly obeyed the order. And so general was the willingness to comply with this requirement then as well as for many years after, that the state interfered but little with the local management of the institutions. Of late there has been a tendency to emphasize the central authority. Perhaps there has been a reason for it in the growing differences of towns, and the prevailing character of the population. Our attention is called in various ways to the claim that our common schools are state schools and the inference that must follow therefrom that the school committees are state officers, whom the state allows the towns to elect.

On this principle is based the recent proposal that the state shall collect a uniform school-tax, to be distributed again to the towns in proportion to the number of school children in the several places. Hence also the effort to secure legislation which shall require the possession of a certificate from a board of State or County Examiners, as a condition of teaching in the public schools at all.

The history of our Grammar School Fund has some points of interest, some for encouragement, and others for warning. And the present is a suitable time to place before the town a brief account of it. On the 1st day of the 9th month, 1642, "It is granted that there shall be a free school." This school was endowed a few years later through the efforts and gifts of Mr. Robert Payne and others, supplemented with the gift by the town of a large tract of land in what is now Essex, and five "discreet and faithful persons" were appointed trustees to hold and manage the same for the maintenance of the school. This land in Essex was almost immediately leased to John Cogswell Jr., and the lease is substantially in these terms: This indenture made the 16th January, 1650(-51) between Daniel Dennison and others and John Cogswell Jr. witnesseth that said Dennison and others have demised, granted and to farm letten, all that parcel of land commonly called The Neck, beyond Chebacco River, to the said John Cogswell Jr. during the space of one thousand years from date hereof to be fully complete and ended: paying therefor £4 in butter and cheese, £5 in beef and pork, and £5 in corn at current prices: provided it shall be lawful for Cogswell to discount so much of the yearly rent as shall be at any time charged upon the land for town's rates, but not for country rates, or ministry maintenance. And if the rent be not paid they may distrain and in lack of sufficient distress they may reenter and possess.

This lease has been in operation for two hundred and forty-one years. In the course of that time several contro-

versies have arisen, and been settled. The first doubt was as to the amount of strip or waste that the tenant might commit. This was soon decided. The lessors on the 19th December, 1651, gave him an additional indenture wherein they declared their intent he should improve the timber thereupon being at his own liberty and pleasure, and that he should not be liable to be called to account for any strip or waste of house or timber now or hereafter to be upon the premises during the whole term of one thousand years.

Up to the 1683 the first gift made by Robert Payne had not yet been recorded in any public register. Thereupon he gave a deed of confirmation of the two acres of land with the house and school-house thereon, and at the same time made over his whole right and interest in the premises for the use of the school to the rest of the committee lately chosen and yet remaining and their successors, as any shall be taken away by death or any other way removed, so as to be incapable to act, and debarring his natural heirs from making any legal claim to the premises.

By the terms of the lease John Cogswell had the right to discount the rent to the extent of his town taxes on the school lands. But 1710 he with the other tenants, "being entered to have rights in the three-fifths of the dividable lands with others," obliged themselves, their heirs and successors to pay all town taxes proportionally as other inhabitants are by law obliged.

About the 1720 the town set up the claim that the trustees had been given only a life estate in the premises, from which assumption it followed that they had no right to lease for one thousand years, but only during the term of their natural lives, or of that of the last survivor, and that their lease was therefore void. And the Selectmen assumed for a while the duties of the trustees against their protest. The tenants used this action as an excuse for refusing to pay the rent. There appears to have been also an attempt to

“re-enter and possess,” but it failed, like a recent claim set up by the town to Eagle Hill. There was a period of uncertainty however down to 1756 when the General Court by Statute provided that the four feoffees therein named should be a self-perpetuating body, and that the three oldest selectmen should ex-officio be added to their number: and that every trustee must be an inhabitant of Ipswich.

In 1765 another act substantially the same was passed and limited to twenty years from 1766. In 1786 the act was made perpetual. By its provisions the feoffees may lease their lands for a period not exceeding twenty-one years.

A case decided in 1844 concerned the alleged right of the tenants to deduct from the rent the amount of town taxes. But it has already been seen that this right was relinquished in 1710, and the decision of the court was given accordingly in a judgment for the feoffees.

In the statute of 1765 and in the last decision of the Supreme Court the original grant of the town to trustees was construed to be in fee simple on the ground that early grants were accustomed to be made in perpetuity without a full legal form; that it was so understood by the town at the time, and by the feoffees themselves; that the lease granted to John Cogswell Jr. was made on that assumption, and that it was taken for granted in Mr. Robert Payne's deed of confirmation. The decision of 1844 also contains this language, “It is therefore perfectly clear that the feoffees have a good title to the reversion in the premises after the expiration of the lease for one thousand years, and in the mean time they are entitled to the rents reserved, unless that lease has been surrendered: and, if it has, then they are entitled to a present estate in fee, and may recover on the count for use and occupation.”

This property is now very valuable. A fair income from it would amount to several thousand dollars. But the present lease will not expire until Jan. 16, in the year 2651. It is

evident that the discreet men who first received this trust had little idea of the future of the country else they would not have allowed this large increment of value to accrue to individuals rather than to their beloved Grammar School. Only the Methusalehs now living can expect to see an overflowing income from this large endowment. But the trustees appear to have grown wiser by the transaction, for when they had an opportunity to lease Little Neck, another part of their domain, they limited its operation to sixty years.

The school in all its vicissitudes has been a source of benefit to the town from the time when Lionel Chute first taught the sons of graduates from English Universities down to the present, when it is merged into the Manning School, to which its income is yearly appropriated. The zeal of the fathers is a cause of gratitude, and a stimulus to the present generation, which finds the conditions for acquiring general education so favorable; and it is to be hoped that the learning of the schools may be tempered with living wisdom, and wisdom be "justified of her children."

PUBLIC EXAMINATIONS.

1892.

Appleton and Village.....	Wednesday, A. M., June 22
Argilla and Willowdale.....	Wednesday, P. M., June 22
Candlewood and Linebrook.....	Thursday, A. M., June 23
Cogswell and North Primary.....	Thursday, P. M., June 23
Dennison Primary and Wainwright.....	Friday, A. M., June 24
Cogswell and North Intermediate.....	Friday, P. M., June 24
Dennison Inter. and Grammar 3 Div..	Monday, P. M., June 27
Grammar, 2d Div.....	Tuesday, A. M., June 28
Grammar, 1st Div.....	Tuesday, P. M., June 28
High School,.....	Wednesday, all day, June 29
Graduating exercises.....	Thursday, P. M. June 30

NEXT SCHOOL YEAR.

First term 16 weeks begins Tuesday, September 6, 1892, and closes Friday, December 23, 1892. Vacation two weeks.

Second term 12 weeks begins Monday, January 9, 1893, and closes Friday, March 31, 1893. Vacation one week.

Third term 12 weeks begins Monday, April 10, 1893 and closes Thursday, June 29th, 1893.

There will be no school on Friday of Thanksgiving week, nor on any of the legal holidays.

Regular meetings of the School Committee Tuesday before the last Wednesday in every month, at 7:30 P. M.

IMPROVEMENTS AND REPAIRS NEEDED THIS YEAR.

The North School buildings should be painted, estimated cost.....	\$150
A ventilating chimney at the Cogswell.....	175
Other repairs.....	125

The Committee ask an appropriation of four hundred and fifty dollars for the purpose above named.

APPROPRIATIONS.

The Committee recommend the following:

For Manning Schools.....	\$2300 00
For other schools.....	5800 00
For text books and supplies	800 00
For repairs and improvements.....	450 00
For vocal music.....	250 00
	<hr/>
	\$9600 00

Respectfully submitted

CHARLES A. SAYWARD,	}	
JOHN W. NOURSE,	|	School
WESLEY K. BELL,	}	Committee
CHARLES W. BAMFORD,	f	of
T. FRANK WATERS,	|	Ipswich.
JOHN H. COGSWELL,	j	



ANNUAL REPORT

—OF THE—

Receipts, Expenditures, &c.,

—OF THE—

TOWN OF IPSWICH,

—FOR THE—

YEAR ENDING FEBRUARY 1ST, 1893.

IPSWICH, MASS.:
PRESS OF THE INDEPENDENT,
1893.

ANNUAL REPORT

—OF THE—

Receipts, Expenditures, &c.,

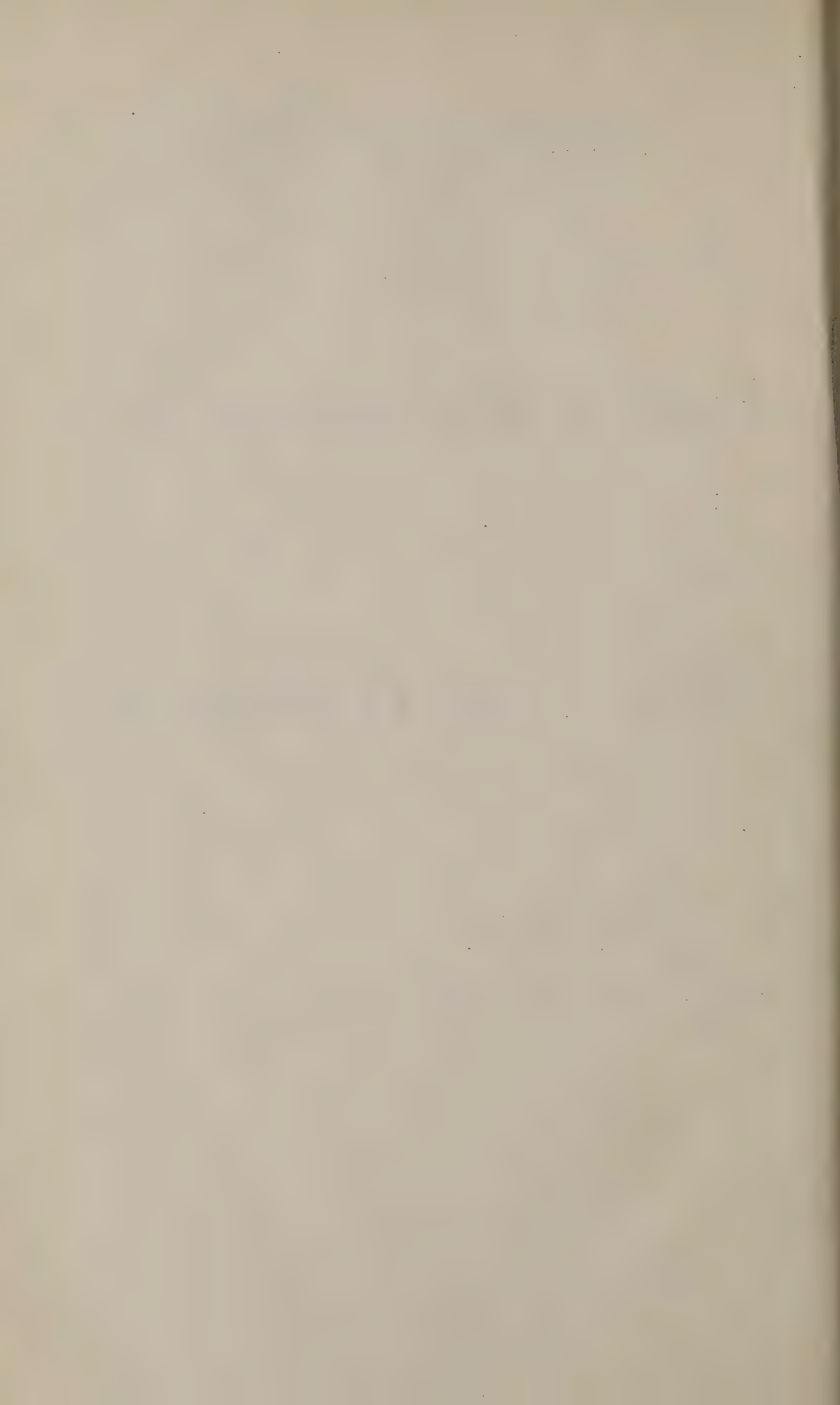
—OF THE —

TOWN OF IPSWICH,

— FOR THE —

YEAR ENDING FEBRUARY 1ST, 1893.

IPSWICH, MASS. :
PRESS OF THE INDEPENDENT,
1893.



TOWN REPORT.

SCHOOLS.

APPROPRIATIONS:

Manning School.....	\$2300 00
Common Schools.....	5800 00
For Purchase of School Books and supplies.....	800 00
For Repairs of School buildings.....	500 00
For Instruction in Vocal Music.....	250 00
Received from Mass. School Fund.....	218 31
Received from Dog Licenses.....	379 39
	—————10247 70

TEACHERS.

BILLS ALLOWED:

Trustees Manning School.....	\$2300 00
Isabelle Arthur, North Intermediate.....	400 00
Eva A. Willcomb, North Primary.....	380 00
Susie H. Potter, ass't No. Primary and Wainwright	327 50
H. E. Noyes, Dennison Intermediate.....	400 00
Lizzie M. Crosby, Dennison Primary.....	199 50
Emma G. Blanchard, Dennison Primary and Wainwright.....	380 00
Anna S. Cogswell, ass't Dennison Primary	280 00
M. Elma Smith, Cogswell Intermediate	400 00

Mabel L. Hodgkins, Cogswell Primary	380 00	
Cora A. Smith, Argilla District	225 00	
Cora H. Jewett, Candlewood.....	131 25	
Cora H. Jewett, Grape Island.....	81 25	
Susie C. Cobb, Grape Island.....	112 50	
Allegra Manning, Appleton District.....	200 00	
Sadie W. Matthews, Willowdale and Wainwright	253 75	
Mabel R. Willis, Willowdale	18 75	
Emma L. Colley, Linebrook.....	120 00	
Laura B. Underhill, Linebrook.....	157 50	
E. Mabel Adams, Village and ass't No. Primary	264 25	
Josephine C. Colby, Village District.....	118 75	
A. E. Bradford, teacher of music.....	210 25	
Carrie L. Lakeman, 3d Div. Grammar School.....	500 00	
		7840.25

SCHOOL BOOKS AND SUPPLIES.

BILLS ALLOWED :

University Publishing Co.....	\$ 53 59	
William Ware & Co.....	10 25	
Ginn & Co.....	132 19	
Leach, Shewell & Sanborn.....	73 35	
American Book Co.....	105 24	
Boston School Supply Co.....	105 24	
George S. Perry & Co.....	39 70	
J. L. Hammatt.....	54 01	
George S. King & Merrill.....	109 50	
Lee & Shepherd.....	4 20	
Carl Schoenhof.....	1 14	
Elzevir Co.....	57	
A. W. Mitchell.....	60	
Effingham, Maynard & Co.....	16 80	
D. C. Heath & Co.....	6 50	
Thompson, Brown & Co.....	12 50	
Silver, Burdett & Co.....	20 00	
Houghton, Mifflin & Co.....	5 36	
		\$750 74

FUEL.

BILLS ALLOWED :

W. H. Lavalette, wood.....	\$19 00
----------------------------	---------

Austin Carter,	"	.....	84	00
Lewis Choate,	"	.....	54	25
John Perkins,	"	.....	10	00
George E. Johnson,	"	.....	28	00
Aaron Lord,	"	.....	20	00
Oliver A. Bailey,	"	.....	11	00
Charles M. Perley,	"	.....	22	00
T. B. Falls & Son,	coal.....		66	81
J. S. Glover,	"	.....	85	47
W. G. Brown,	"	.....	70	92
Joseph E. Cowan, sawing wood.....			3	50
Thomas Travers,	"	"	4	43
				————— \$479 38

CARE OF SCHOOL HOUSES.

BILLS ALLOWED:

William H. Kirk,	janitor.....	\$200	00
Arthur Cowan,	“	6	60
George E. Smith,	“	8	00
H. W. Lavalette,	“	5	00
L. O. Purinton,	“	8	00
Jesse H. Whipple,	“	10	00
John H. Bailey,	“	10	00
Lena Packard,	“	2	50
William H. Kirk, cleaning and labor about the school-houses.....		9	05
			————— \$259 15

REPAIRS.

BILLS ALLOWED:

S. F. Canney,	lumber.....	\$	22	45
George Fall,	"	15	68	
J. H. Lakeman,	labor, repairs.....	8	00	
H. A. Pickard,	"	36	35	
J. W. Bailey & Son,	"	16	63	
E. W. Choate,	"	18	01	
Foster Russell,	"	6	50	
J. Howard Lakeman,	"	1	50	
J. W. Newman,	"	1	85	
W. Emery & Co., blinds.....		2	40	
John W. Goodhue, sundries.....		39	12	
F. T. Goodhue,	"	1	22	
Foss & Butler, painting.....		174	70	
Samuel S. Foss, setting glass.....		2	40	

A. H. Plouff, conductors.....	13	28
A. H. Plouff, stoves and repairs.....	46	99
Austin L. Lord, repairs, chimneys.....	163	72
M. Nolan, iron work for chimneys.....	8	50
	————	\$579 30

INCIDENTALS.

BILLS ALLOWED:

Trustees Manning School, rent.....	\$225	00
J. A. Blake, chemicals, 1891-1892,.....	22	96
E. G. Hull, printing cards.....	26	60
Chron. Pub. Co., printing invitations.....	12	00
Burdette Business College, engrossing di- plomas.....	6	00
C. W. Bamford, ribbon for diplomas.....	3	20
Blanche R. Brown, desks.....	2	00
Mudoch Grate Co., slide for damper.....	2	70
E. Plouff, broom.....	40	
A. H. Plouff, sundries.....	15	92
J. W. Goodhue, sundries.....	1	47
J. W. Newman, sundries.....	2	75
Howard Blake, repairing clock.....	1	10
Charles O. Falls, ringing bell.....	3	00
J. B. Mitchell, labor on vaults.....	15	00
Luther A. Lord, labor.....	2	00
John H. Baker, “.....	2	00
B. R. Horton, “.....	4	33
Mary A. Rutherford, labor cleaning.....	2	80
Mary Thomas, “ “.....	5	50
David A. Grady, horse hire.....	5	00
W. Boynton, “ “.....	1	00
Jackson & Co.'s Express.....	22	25
S. R. Harris, express.....	2	50
Estate of W. Smith, express.....	2	30
L. A. Fickett, express.....	2	35
A. Tenney, express.....	1	60
	————	\$393 73

RECAPITULATION.

Paid Trustees Manning School and School Teachers.....	\$7840	25
Paid for School Books.....	750	74
Paid for Fuel.....	479	38
Paid for Care of School-houses.....	259	15

Paid for Repairs.....	579	30
Paid for Incidentals.....	393	73
	————	\$10302 55

CURRENT EXPENSES.

TOWN HOUSE.

BILLS ALLOWED:

George W. Baker, janitor.....	\$199	93
Ipswich Gas Co.....	125	35
Austin Carter, wood.....	4	00
J. S. Glover, coal.....	47	45
W. G. Brown, coal.....	44	88
J. M. Dunnels, stove and funnel for lockup	27	27
A. H. Plouff, furnace.....	200	00
A. H. Plouff, repairs.....	1	75
S. F. Canney, lumber.....	1	79
C. Damon & Co., sundries.....		75
M. Newman, globes and chimneys.....	1	23
T. F. Cogswell, sundries.....		87
J. W. Newman, repairs.....	1	20
J. Sullivan, labor.....	6	50
George W. Baker, “	26	00
Isaac Buzzell, “	4	75
Chron. Pub. Co., envelopes and stationery	6	50
J. A. Blake, stationery and account books		
1891 and 1892.....	7	75
	————	\$707 97

CEMETERIES.

APPROPRIATIONS:

For general care and improvement.....	\$500	00
For the way to Highland cemetery.....	300	00

BILLS ALLOWED:

James Griffing, 53 forest trees.....	\$50	00
J. W. Goodhue, paint and oil.....	30	64
J. W. Goodhue, fence wire.....	20	55
Augustine Staniford, painting fence.....	47	99
Henry Russell, stone.....	42	00
John A. Smith, teaming stone.....	26	50

S. F. Canney, rails and lumber.....	52	46
George Fall, posts.....	55	26
Zina Goodell, gates for cemetery.....	70	00
Wm. G. Brown, gravel.....	4	60
Webster Smith, setting post.....	1	25
Philip E. Clark, manure for cemetery.....	20	00
Philip E. Clark, labor.....	22	45
Wesley B. Copp, ".....	5	00
Edmund Geer, ".....	2	50
Jesse Warren, ".....	51	00
George W. Goodwin, ".....	8	00
James Griffing, ".....	95	74
Edward Bodwell, ".....	15	00
J. B. Scott, ".....	1	00
G. A. Pickard, ".....	23	10
Luther A. Lord, ".....	2	00
Charles W. Spiller, ".....	5	00
John H. Baker, ".....	20	55
W. H. Kirk, ".....	16	50
William B. Clark, ".....	11	25
J. Kinnear, ".....	8	00
John A. Smith, ".....	7	88
Charles Jewett, ".....	7	88
David Grady, ".....	5	25
James McLaughlin, ".....	3	00
Sylvester Brown, ".....	4	00
John L. Russell, ".....	3	20
Luther Lord, labor and teaming.....	59	88
George Fall, lumber.....	12	29
T. F. Cogswell, wheel barrow.....	2	25
Charles H. Snith, gold leafing letters.....	5	00
	————	\$818 97

RESERVOIRS.

BILLS ALLOWED :

W. G. Brown, labor.....	\$ 7 50
W. G. Brown, cement and sand.....	5 00
C. H. Rollins, labor.....	29 42
	———— \$41 92

INCIDENTALS.

BILLS ALLOWED :

George W. Baker, care of tramps.....	\$ 85 00
Charles E. Goodhue, expense of tramps....	95

F. E. Hodgdon, expense of tramps.....	65
N. M. Jewett, " " 	6 20
C. T. Littlefield, " " 	30
C. H. Rollins, " " 	35
T. E. Condon, bread for tramps.....	5 45
T. E. Condon, sundries.....	1 54
N. M. Jewett, travelling expenses.....	5 15
George A. Schofield, travelling expenses....	1 75
Fairbanks & Co., weigh books.....	6 00
S. R. Harris, hauling lumber for T. scales..	6 46
G. McQuesten & Co., lumber for scales.....	41 01
Fairbanks & Co., new scales.....	129 00
C. Damon & Co., expense T. scales.....	2 08
George Fall, lumber T. scales.....	1 49
C. E. Smith, repairs on T. scales.....	30
George W. Baker, meals for prisoners.....	21 60
Chron. Pub. Co, publishing notices and printing.....	35 10
Joseph Spiller, serving notice.....	1 00
Stephen Ross, labor for Board of Health...	6 00
E. G. Hull, adv. for Board of Health.....	12 99
J. W. Russell, distributing Health Reg.....	4 00
George W. Smith, stationery and postage Board of Health.....	1 08
E. G. Hull, printing Town Report.....	52 90
" " School " 	15 20
" " ballots and registra- tion.....	8 00
E. G. Hull, printing tax bills.....	5 50
" advertising,.....	14 00
Oscar Littlefield, distributing town reports	5 00
Ebin R. Smith, stationery.....	96
M. R. Warren, books and stationery.....	9 73
C. W. Bamford, stationery.....	5 37
Damrell & Upham, town officer.....	2 50
J. Sargent, postage and travelling expense	7 53
Postage for Selectmen.....	2 49
George W. Baker, putting up voting shelves.....	1 50
Walter F. Gould, ballot clerk.....	5 00
David A. Grady, " " 	10 00
Chester W. Bamford, " " 	5 00

C. S. Willcomb, teller.....	5 00
M. V. B. Perley, "	5 00
Wm. A. Stackpole, "	5 00
George W. Smith, "	5 00
F. W. Kyes, ballot inspector.....	5 00
George H. Tozer, " "	5 00
Paid Gen. J. Appleton Post.....	100 00
George W. Sherburne, ringing bell.....	3 75
H. H. Lord, " "	44 11
H. H. Lord, repair.....	75
George A. Schofield, taking census.....	15 00
Aaron Lord, " "	15 00
J. H. Cogswell, taking census of children	20 00
N. R. Farley, copying Commoner's Records	75 00
Ives & Co., binding record books.....	18 00
" " account books.....	9 50
N. R. Farley, copying valuation for state	25 00
Walter E. Lord, fare and expense, State house.....	8 94
Walter E. Lord, keys and bolt.....	1 50
G. A. Schofield, expense paid at Court.....	4 84
C. A. Sayward, services on boundary line	30 00
C. A. Sayward, " " council and drawing statement.....	27 50
Perry & White, legal services in obtaining injunction in Peoffee case.....	15 00
Perry & White, legal opinion on meeting on water question.....	25 00
C. A. Putnam, services and plan under Park Commissioners.....	65 00
J. W. Nourse, engineer's service..	1 50
C. A. Sayward, expense holding fire in- quest.....	13 00
Ira P. Willard, burying a dog.....	1 00
F. E. Hodgdon, killing dogs.....	2 00
" " posting notices.....	1 00
Charles E. Goodhue, killing dogs.....	2 00
" " serving dog warrant	7 00
W. A. Mitchell, burying dead cow.....	5 00
J. B. Mitchell, labor on vaults.....	4 00
J. F. Wippich, care of town clock.....	20 00
" " repairing town clock,.....	20 00

Brackett Brothers, rent of pound.....	5 00
Ephraim Fellows, repairing fence.. ..	11 25
T. F. Cogswell, envelopes for treasurer....	1 00
“ “ lead and oil for buoys.....	4 83
Wesley D. Atkinson, care of buoys.....	20 00
Barton & Williams, watering trough.....	49 00
J. R. Merrey, labor and stock, gas pipe....	1 25
Charles W. Brown, gas pipe and fitting...	2 10
J. Howard Lakeman, labor on pump.....	1 15
A. H. Plouff, repairing pump.....	4 00
Foster Russell, repairing seats.....	1 25
Jere Sullivan, cutting grass on common...	5 00
Edmund Ready, trimming trees	1 00
Joseph Claxton, expense in clam case.....	3 20
A. Norman, labor.....	1 00
Mary E. Schofield, refreshments for town officers election day.....	10 50
J. F. Spinney, meals to visitors.....	4 00
W. E. Lord, travelling expenses Haverhill Neck case.	3 84
David A. Grady, horse hire.....	23 00
W. G. Brown, “ “	3 50
Warren Boynton, “ “	7 50
Willard Harris, expense to Peabody.....	75
Jackson & Co., keys.....	75
“ “ express.....	3 05
Webster Smith, “	1 75
A. Tenney “	2 60
	—————\$1308 79

RECAPITULATION.

Bills paid on account of Town House.....\$	707 97
Bills paid on account of cemeteries.....	818 97
Bills paid on account of reservoirs.....	41 92
Bills paid on account of incidentals.....	1308 79
	—————\$2877 65

STREET LAMPS.

BILLS ALLOWED :

Ipswich Gas Light Co	\$130 18
Moses Grimes, care of lamps.....	162 48

John Duprey, care of lamps.....	342	99
C. Damon & Co., oil.....	98	01
“ “ “ sundries.....	4	25
M. Newman, lamps, burners, chimneys....	12	00
Foster Russell, repairs.....	2	50
J. W. Newman, “	6	80
J. W. Newman, lights for lanterns.....	1	80
M. Nolan, iron work.....	21	00
Globe Gas Light Co., lamp post frames...	8	50
J. M. Dannels, lantern and pail.....	1	12
	————	\$791 63

FEES AND SALARIES.

BILLS ALLOWED:

Walter E. Lord, selectman, assessor and overseer of the poor.....	\$300	00
Aaron Lord, selectman, assessor and over- seer of the poor	150	00
George A. Schofield, selectman, assessor and overseer of the poor.....	150	00
Charles W. Bamford, town clerk.....	150	00
Jonathan Sargent, treasurer and collector	450	00
John W. Nourse, school committee.....	52	70
John H. Cogswell, “ “	78	00
T. Frank Waters, “ “	50	00
Wesley K. Bell, “ “	65	00
Charles A. Sayward, “ “	34	50
Charles W. Bamford, “ “	40	00
T. B. Ross, truant officer and horse hire...	11	00
J. W. Bond, “ “	10	00
W. H. Tozer, auditor for year ending Feb. 1st, 1892.....	50	00
Lyman H. Daniels, services on B. of H.....	50	00
Charles Palmer, “ “ “ “	50	00
George W. Smith, “ “ “ “	50	00
T. E. Condon, registrar.....	10	00
J. F. Kinsman, “	10	00
George A. Schofield, “	10	00
Charles W. Bamford, clerk of registrars.....	20	00
	————	\$1791 20

Charles E. Goodhue, police service.....	\$153	25
Newell M. Jewett, " "	305	60
Charles T. Littlefield, " "	315	65
F. E. Hodgdon, " "	318	75
C. H. Rollins, " "	163	50
Walter F. Gould, " "	9	75
F. A. Ross, " "	5	00
George W. Baker, " "	2	00
W. H. Jewett 2d, " "	6	50
John W. Russell, " "	8	50
Charles M. Perley, " "	5	50
A. D. Howard, " "	3	00
W. S. Jewett, " "	3	00
F. M. Jewett, " "	10	25
	—————	\$1310 25

Charles A. Sayward, services as moderator	\$10	00
George W. Baker, keeper of lockup.....	49	92
Charles E. Goodhue, notifying town meet- ings	40	00
C. T. Littlefield, notifying town meetings...	5	00
Walter E. Lord, taking census.....	15	00
Charles G. Hull, teller.....	5	00
W. A. Stackpole, "	5	00
William Marshall, "	5	00
Philip E. Clark, return of deaths.....	24	75
William H. Clark, returning births.....	9	00
C. W. Bamford, returning and recording births, marriages and deaths.....	66	40
	—————	\$235 07

RECAPITULATION.

Paid for Salaries.....	\$1791	20
Paid for Police Service.....	1310	25
Paid for Incidentals	235	07
	—————	\$3336 52

FIRE DEPARTMENT.

BILLS ALLOWED:

Board of Engineers	\$55	00
Clerk	6	00
95 hours extra service.....	23	75
	—————	\$84 75

Warren Engine Co. 55 men.....	\$275 00	
Warren Engine Co. 11 hours extra service	151 25	
Neptune Engine Co. 55 men.....	275 00	
Neptune Engine Co. 12 hours extra service	165 00	
Torrent Engine Co. 27 men.....	135 00	
Torrent Engine Co. 8 hours extra service	54 00	
Hook & Ladder Co. 20 men.....	100 00	
Hook & Ladder Co. 16 hours extra service	80 00	
		—————\$1235 25

INCIDENTALS.

BILLS ALLOWED:

John H. Baker, steward Neptune Engine		
Co	\$20 00	
Henry Stevens, steward Warren Engine Co.	20 00	
F. G. Cross, steward Torrent Engine Co.....	20 00	
Fred A. Carter, steward Hook & Ladder		
Co	20 00	
		—————\$80 00
F. E. Hodgdon, watching fire.....	75	
Edwin Goodwin, “ “	1 00	
Walter Brocklebank, “ “	3 00	
Ernest Carter, “ “	75	
Walter E. Kimball, “ “	75	
W. W. Wait, “ “	75	
J. H. Baker, “ “	3 00	
		—————\$10 00
A. J. Barton, extra service.....	50	
Lewis Brocklebank, “ “	1 00	
J. H. Baker, “ “	75	
Fred Carter, “ “	50	
George Parshley, “ “	50	
Wm. P. Gould, “ “	50	
Fred Whitcroft, “ “	50	
James Milles, “ “	50	
John Mero, “ “	50	
William T. Lewis, “ “	50	
E. B. Rice, “ “	50	
Robert Gilpin, “ “	50	
Joseph Gilpin, “ “	50	
Austin Carter, “ “	50	
		—————\$7 75
S. R. Harris, labor forest fire.....	\$ 75	

N. Archer,	labor forest fire.....	1	25
J. W. Newman,	" "	1	50
Ned Harris,	" "		75
E. Gwinn,	" "		75
J. H. Sullivan,	" "		75
S. P. Rutherford,	" "		75
Wm. Rutherford,	" "		75
Lyman Poor,	" "		75
John Duprey,	" "		75
John Bailey,	" "	1	25
Arthur Gould,	" "		75
T. R. Lord,	" "		75
C. A. Sayward,	" "		75
Thomas Marriot	" "		75
Joseph Farrand,	" "		75
W. P. Pickard,	" "	1	00
Oscar Pickard,	" "	1	00
E. Goodhue,	" "		75
Bert Felton,	" "		75
Charles Hart,	" "		75
F. O. Hart,	" "		75
J. K. Chapman,	" "	1	75
W. K. Chapman,	" "	1	75
Wm. Cannon,	" "		75
A. H. Rutherford	" "		75
John M. Caldwell	" "		75
S. H. Gwinn,	" "	1	00
T. L. Gwinn,	" "	1	00
D Bryant,	" "	1	00

 \$27 50

Revere Rubber Co.,	1500 feet hose.....	\$900	00
C. H. Rollins and others,	cleaning hose.....	17	50
A. J. Barton,	cleaning hose.....	1	00
E. M. Geyer,	" "	4	00
Luther A. Lord,	" "	4	00
Frank E. Davis,	repairing engine.....	137	50
George G. Parshley,	labor on engine.....	2	50
Estate W. Smith,	repairing hose carriage		75
S. F. Canney,	lumber Neptune	11	36
George Fall,	lumber.....		91
Phillip Kimball,	labor Neptune house.....	3	50
A. H. Hicks,	painting bell tower Torrent...	5	00

W. B. Clark, labor and stock repairs.....	53	27
F. Russell, " "	2	25
C. F. Jordan, repairs on engine.....	17	50
F. M. Chase, repairs on Warren.....	13	00
C. H. Smith, painting and varnishing Neptune.....	25	00
C. H. Smith, fire buckets and polish.....	5	50
Cornelius Callahan Co., 4 leather buckets	10	00
George W. Simmons & Co., 50 pr. overalls	90	00
Woman's Relief Corps, repairing coats.....	1	50
F. R. Daniels, hauling engine.....	3	00
Fred Carter, " "	1	50
S. R. Harris, " " to fire.....	6	00
M. H. Grimes, " " to fire.....	1	00
Wm. P. Ross, use of team.....	2	25
E. N. Brown, wood and oil.....	5	80
Austin Carter, wood.....	13	50
Wm. G. Brown, coal Warren.....	17	71
T. B. Fall & Son, coal Neptune.....	32	51
A. H. Plouff, brushes.....		50
A. H. Plouff, repairs.....	2	37
M. Nolan, "	7	50
John Durand, "		50
Charles Lord, "	1	25
R. Jordan & Co. "		84
J. W. Newman, "	8	10
Ackerman & Conant, repairs.....	5	75
M. Newman, pipe and grate.....	2	94
J. W. Goodhue, sundries.....	3	98
J. W. Goodhue, oil.....	2	45
E. L. Irving, oil.....	5	50
A. P. Hills, broom and oil.....		95
T. H. Lord, oil, broom and chimneys.....	3	46
E. L. Irving, supplies.. ..	16	50
J. W. Newman, supplies.....	15	94
Nathaniel Archer, labor and fares.....	3	10
Edmund Reedy, labor.....		50
J. F. Spinney, 2 dinners for machinist.....	1	25
J. L. Fickett, leather.....		80
Farley & Daniels, leather.....	6	25
Ipswich Mills, waste.....	1	50
George P. Smith, paid fares and expense...	9	42

E. G. Hull, advertising.....	2 00
J. H. Baker, clearing snow.....	3 00
D. A. Grady, horse hire.....	1 00
S. R. Harris, teaming.....	1 50
	————\$1498 16

RECAPITULATION.

Paid the Boatd of Engineers.....	\$ 84 75
Paid for Engine Co.'s Services.....	1235 25
Paid for stewards' services.....	80 00
Paid for watching fires and extra service	17 75
Paid for forest fire services.....	27 50
Paid for incidentals.....	1498 16
	————\$2943 41

HIGHWAYS AND BRIDGES.

APPROPRIATIONS:

For repairs.....	\$5000 00
For filling and grading the South Com-	
mon.....	700 00
For filling and grading the crossing at	
South Church.....	300 00
For edgestones and crossings.....	300 00
	————\$6300 00

Bills for labor and material used on the Highways, under the direction of the Superintendent of Streets, approved by him, and allowed by the Selectmen:

FOR GRAVEL.

Clarence E. Howe.....	\$ 8 67
James C. Kinnear.....	15 68
J. W. Nourse	14 88
W. W. Wait.....	52 65
J. C. Underhill.....	165 70
Albert Burnham.....	8 16
Albert S. Brown.....	107 66
E. N. Brown.....	9 00
Estate A. Titcomb.....	1 00
C. R. Titcomb.....	4 94
Wm. G. Brown.....	13 60
A. P. Clark.....	80
A. J. Phillips.....	42

Eugene Sullivan.....	24 30
	————— \$427 46

BRIDGES.

George W. Baker, labor Canal bridge.....	\$16 25
J. W. Goodhue, nails and spikes Canal bridge.....	9 08
B. & M. Railroad, old hard pine Canal bridge	60 00
B. & M. Railroad, spruce plank Canal bridge	22 80
James Sheperd, labor Canal bridge..... ..	9 00
Jesse Warren, “ “ “	16 25
Austin Carter, teaming “ “	14 50
S. F. Canney, posts, planks and lumber.....	83 87
Foster Russell, labor.....	4 00
George Fall, posts and railings.....	16 07
S. F. Canney, lumber Boardman bridge.....	17 08
S. F. Canney, lumber.....	36 26
	————— \$304 16

CURB STONES.

Barton & Williams, curb stones and set- ting	\$297 19
Charles S. Jewett, re-setting curb stones..	8 10
	————— \$305 29

SOUTH COMMON, FILLING & GRADING.

Allen W., and A. Story Brown,.....	\$478 78
John H. Baker, labor.....	45 00
D. C. Sheehan, “	9 40
G. H. Brocklebank, “	14 15
Tyler Caldwell, sand.....	60
J. W. Nourse, engineer's service.....	11 50
Jere. Sullivan, labor.....	10 00
G. A. Pickard, “	4 00
Sylvester Brown, “	4 00
John Carlisle, “	25 53
John A. Smith, “	58 80
Thomas C. Shaw, “	24 20
J. R. Wilson, “	56 67
Edmund Reedy, “	17 00
Daniel C. Dickinson, “	27 80
Levi L. Howe, “	27 80
Charles S. Jewett, “	57 75
	————— \$872 98

SOUTH CEMETERY ROAD.

Sylvester Brown,	labor.....	\$ 7 20
Thomas C. Shaw,	"	5 40
Daniel C. Dickinson,	"	5 40
Levi L. Howe,	"	5 40
Charles S. Jewett,	"	13 50
James McLaughlin,	"	5 40
Wesley B. Copp,	"	14 18
Charles Jewett,	"	14 18
John H. Baker,	"	13 60

\$84 26

MISCELLANEOUS.

Nathaniel Burnham, refreshments.....	\$ 1 24
S. R. Harris, freight and hauling grates...	1 37
Fulton Iron Foundry,....	27 37
John Durand, repairs on snow plow	35
Wm. A. Spiller, " " "	25
Geo. R. Lakeman, " " "	2 75
Charles H. Rollins, setting gate and brick,	8 25
J. S. Glover, cement.....	1 75
Tyler Caldwell, sand.....	40
Barton & Williams, stone roller.....	40 00
L. E. Willcomb, nails.....	42
James Graffum, repairs.....	7 25
C. M. Perley, nails.....	98
J. A. Smith, stone.....	1 50
Estate W. Smith, blacksmith's work.....	7 98
T. F. Cogswell, drain tile and wheel barrow	265 88
Grace M. Dodge, injury received on Green st	200 00
Tenney's express, teaming.....	25
J. W. Newman, lantern and nails.....	98
M. Nolan, grate, etc., sharpening picks....	7 95
J. S. Glover, cement and lime.....	4 75
Barton & Williams, covering stone.....	16 10
Wm. G. Brown, sand.....	3 00
George H. Brocklebank, setting grate.....	11 50
F. T. Goodhue, nails.....	2 21
D. A. Grady, horse hire.....	1 00
Austin Carter, hauling rocks.....	1 00
George E. Lord, building 2 heaters.....	17 00
J. A. Johnson, cinders.....	2 80

J. A. Blake, account books.....	1 85	
S. F. Canney, heater.....	4 99	
Ackerman & Conant, ironing snow plows	7 00	
“ “ sharpening picks.....	3 40	
		\$653 52
Austin Carter, labor.....	\$ 67 24	
Abel S. Howe, “	19 46	
D. C. Sheehan, “	27 50	
James Scott, “	6 00	
Jesse Cotter, “	80	
Thomas Shaw, “	32 40	
Allen W. Brown, “	92 49	
Charles S. Jewett, “	129 75	
Alfred Norman, “	80	
E. N. Brown, “	29 32	
E. K. Brown, “	20 32	
F. R. Daniels, “	12 67	
H. H. Story, “	6 05	
J. Galbraith, “	12 47	
Edwin Goodwin, “	10 80	
W. F. Kinsman, “	1 00	
Jere. Sullivan, “	20 30	
Willard Harris, “	59 32	
E. M. Geyer, “	8 00	
Luther A. Lord, “	35 60	
J. H. Baker, “	71 80	
Thomas R. Lord, “	7 87	
J. M. Caldwell, “	308 02	
W. B. Copp, “	16 50	
Sylvester Brown, “	53 00	
George M. Lord, “	5 00	
Erastus Clark, “	2 62	
W. B. Clark, “	10 00	
Hardy M. Beck, “	2 00	
Wm. L. Stone, “	1 40	
Wm. H. Jewett 2d, “	4 20	
Wm. P. Ross, “	136 75	
Charles Dorr, “	50 60	
George E. Lord, “	48 25	
George H. Day, “	7 00	
J. King, “	4 00	
Charles Bailey, “	4 00	

James Dillon,	labor.....	4 00
J. C. Underhill,	"	233 11
Charles Jewett,	"	5 25
Charles Cutter,	"	1 00
Aaron Lord,	"	59 45
D. W. Appleton,	"	15 75
J. M. Fall,	"	148 45
Ambrose Young,	"	6 00
Charles Goodwin,	"	6 00
George E. Smith,	"	70 50
Alvin Story,	"	24 12
James McLaughlin,	"	42 40
H. L. Ordway,	"	2 50
John Doyle,	"	20
J. Brocklebank,	"	51 50
Harry Wilkinson,	"	1 40
Wm. L. Stone,	"	28 20
Alden Story,	"	2 60
R. L. Gove,	"	1 00
T. L. Gwinn,	"	21 00
E. A. Gwinn,	"	15 00
Thomas Boylen,	"	10 00
Wm. F. Burnham,	"	7 00
Dennis Bryant,	"	11 20
J. K. Chapman,	"	80
J. B. Scott,	"	39 50
Wesley Darling,	"	31 37
Maynard Taylor,	"	5 70
Frank Goodwin,	"	35 35
C. H. Rollins,	"	64 00
Alfred Barton,	"	19 00
W. W. Wait,	"	24 69
I. B. Bridges,	"	5 60
G. Kinsman,	"	32 01
J. J. Gould,	"	65 35
George Woodbury,	"	7 15
Frank Smith,	"	7 25
Carl Caverley,	"	10 25
Albert Burnham,	"	14 25
Horace Brown,	"	4 72
George Pike,	"	4 00
C. M. Perley,	"	20 40

A. P. Guilford,	labor.....	4 40
James Shepherd,	"	8 30
Hiram Kilton,	"	4 00
Wm. E. Barton,	"	3 20
Nathaniel T. Low,	"	26 25
Oscar Littlefield,	"	1 00
Albert S. Brown,	"	31 00
Asa Wade,	"	14 50
J. R. Wilson,	"	14 40
Wm. Sturgis,	"	26 10
C. C. Caldwell,	"	73 93
John A. Burnham,	"	7 25
F. O. Hart,	"	63 17
N. R. Underhill,	"	36 75
John Long,	"	25 20
Henry Forbes,	"	13 20
W. Girard,	"	1 90
Wm. G. Brown,	"	116 16
M. Moriarty,	"	7 80
D. G. Chapman,	"	28 65
C. W. Conant,	"	24 30
J. C. Conant,	"	19 80
George Frost,	"	10 00
A. J. Phillips,	"	6 25
W. H. Lavalette,	"	5 25
Joseph Farrand,	"	1 00
Eugene Sullivan,	"	5 75
G. A. Pickard,	"	129 44
W. A. Spiller,	"	75
Edward Bodwell,	"	22 00
James E. Ready,	"	16 80
Stephen M. Ross,	"	4 00
Wm. Goodhue,	"	68 99
Charles Rogers,	"	2 00
A. Story Brown,	"	16 87
Mannasseh Brown,	"	10 87
Joseph Marshall,	"	10 87
Edmund Reedy,	"	20 50
M. Whittier,	"	42 35
Clarence Howe,	"	7 82
Luther Lord,	"	3 00
Thomas R. Lord,	"	9 20

S. R. Harris,	labor.....	2 00
George W. Fall,	"	10 00
Tyler Caldwell,	"	5 50
Jesse Warren,	"	4 00
John A. Smith,	"	9 50
David Grady,	"	15 50
S. P. Rutherford,	"	9 80
George W. Lord,	"	11 00
George Harris,	"	10 00
A. H. Underhill,	"	4 30
Joseph Leno,	"	14 00
Isaac Foss,	"	3 60
Thomas Collins,	"	13 20
John Collins,	"	8 80
Robert Gilmore,	"	6 00
John Eli,	"	7 00
L. R. Stone,	"	7 62
E. I. Chapman,	"	1 60
James Gill,	"	5 40
Samuel P. Foster,	"	1 00
Eugene Sullivan,	"	23 62
Peter Quill,	"	17 77
Charles Steele,	"	10 60
ohn Foss,	"	5 00
George Tibbetts,	"	3 40
George Johnson,	"	5 80
Eben Hurlburt,	"	1 10
W. L. Stone Jr.,	"	60
Daniel W. Stone,	"	80
A. F. Hubbard,	"	1 50

 \$3650 08

SNOW ACCOUNT.

BILLS ALLOWED:

Austin Carter.....	\$20 55
Willard Harris.....	8 20
Moses Grimes.....	3 00
J. H. Baker.....	8 00
Luther A. Lord.....	6 60
David Grady.....	3 10
Sylvester Brown.....	7 20
James McLaughlin.....	12 50
M. Laffy.....	8 40

J. M. Caldwell.....	56 50
Allen W. Brown.....	27 00
D. W. Appleton.....	4 80
J. C. Carlisle.....	32 40
John W. Carlisle.....	16 20
Robert Bolles.....	5 20
J. B. Scott.....	8 80
Jerre Sullivan.....	8 00
Charles Jewett.....	1 80
A. W. Conant.....	1 00
E. A. Gwinn.....	4 00
Stephen M. Ross.....	1 00
W. B. Copp.....	7 88
D. G. Chapman.....	6 00
W. H. Lavalette.....	3 90
E. I. Chapman.....	6 00
Lewis R. Stone.....	4 70
C. W. Conant.....	1 50
M. G. Phillips.....	1 10
George E. Johnson.....	4 90
J. C. Kinnear.....	8 50
L. H. Perley.....	2 70
F. G. Neal.....	4 20
John Patterson.....	3 80
Alvin T. Guilford.....	2 30
Joseph King.....	7 60
Wm. Goodhue.....	1 60
Seth Senior.....	3 40
Frank A. Ross.....	3 00
Ephraim Goodhue.....	3 00
Thomas R. Lord.....	5 00
F. Maynard Jewett.....	2 00
Albert Spencer.....	3 00
T. H. More.....	3 00
D. P. Dickinson.....	2 00
Wm. H. Bodwell.....	3 00
Foster Burnham.....	5 00
Dexter McIntire.....	3 80
John F. Lord.....	3 00
Thomas Marriott.....	2 30
James W. Burns.....	2 20
R. E. Barneby.....	5 00

Samuel Parsons.....	1 60
G. R. Conant.....	4 00
John H. Baker.....	5 20
W. B. Richards.....	4 00
Bert Felton.....	1 00
Herbert M. Stone.....	2 00
Sylvester Brown.....	8 40
G. A. Pickard.....	10 20
Samuel Foss.....	5 00
A. A. Rutherford.....	4 00
Charles H. Pike.....	5 00
James Ready.....	4 00
Joseph Leno.....	5 20
Waterman Lewis.....	4 00
Wm. F. Rutherford.....	4 00
Michael Dunn.....	4 00
Ernest L. Rutherford.....	4 80
Edward Bodwell.....	4 80
Samuel P. Rutherford.....	4 80
George Goodwin.....	5 00
A. H. Rutherford.....	4 00
Henry Fries.....	5 60
Benjamin Fewkes.....	3 00
Reuben Andrews.....	2 00
Robert Spencer.....	3 00
W. A. Burnham.....	3 00
Charles S. Hart.....	3 00
Levi L. Howe.....	3 00
John A. Hoyer.....	2 00
David Low.....	2 80
Harry Wilkinson.....	3 20
Walter Brocklebank	80
D. C. Sheehan.....	4 60
Nathaniel Rust.....	4 00
Charles S. Jewett.....	2 40
H. M. Beck.....	2 60
Michael Young.....	3 00
Herbert Witham.....	3 00
George Brocklebank.....	1 50
E. Newton Brown.....	21 80
A. Story Brown.....	11 80
Fred G. Cross.....	3 50

Joseph Marshall.....	7 00
Mannasseh Brown.....	4 40
W. F. Kinsman.....	12 80
Augustine Stone.....	12 80
A. S. Garland.....	5 20
J. F. Kinsman.....	13 60
R. W. Bolles.....	3 00
N. A. Lord.....	7 20
D. H. Appleton... ..	5 40
H. H. Whall.....	4 60
Charles W. Spiller.....	7 20
John Muldoon.....	60
David Low.....	7 40
Arthur Smith.....	7 00
A. B. Fellows.....	9 10
John O. Neal.....	6 00
John C. Doyle.....	6 80
John M. Fall.....	10 45
Edwin Goodwin.....	6 00
S. M. Haskell.....	16 60
C. Goodwin.....	4 60
W. B. Sturgis.....	7 60
George Woodbury.....	1 60
George L. Woodbury.....	1 60
Thomas Shaw.....	1 60
J. Bray.....	1 60
Wilbur Ellsworth.....	2 00
C. B. Caverly.....	1 80
Alvin Story.....	1 60
George E. Smith.....	3 20
E. K. Brown.....	2 60
H. H. Story.....	5 20
F. R. Daniels.....	2 10
A. P. Burnham.....	2 60
J. H. Brown.. ..	9 00
Alden Story.....	4 60
John Galbraith.....	4 00
Horace Brown.....	2 80
Aaron Lord.....	2 20
H. O. Whittier.....	5 75
Wm. Cameron.....	4 00
Alonzo Butler.....	4 00

C. M. Perley.....	11 50
Peter Quill.....	1 00
Edmund Ready.....	7 20
Edward Mayberry.....	7 20
Maynard Whittier.....	22 50
Richard Greenleaf.....	1 80
G. Kinsman.....	12 80
J. B. Grant.....	2 00
W. B. Kinsman.....	9 00
E. Goodwin.....	3 20
C. Rogers.....	2 20
J. H. Brown.....	14 70
D. H. Appleton.....	60
J. Brocklebank.....	1 00
C. A. Dorr.....	3 30
Wm. P. Ross.....	8 29
Smith E. Hayes.....	1 00
Daniel W. Stone.....	1 00
James Scott.....	50
J. J. Gould.....	3 60
George E. Lord.....	4 60
J. B. Mitchell.....	1 60
Frank Bean.....	60
E. S. Greenleaf.....	1 20
J. C. Underhill.....	13 60
J. H. Burnham.....	5 25

————\$888 67

RECAPITULATION.

Paid for gravel.....	\$ 427 46
Paid for repair of bridges and railings.....	304 16
Paid for curb stones and setting.....	305 29
Paid for filling and grading the South Common.....	872 98
Paid for South Cemetery road.....	84 26
Miscellaneous.....	653 52
Paid for labor under street commissioner	3650 08
Snow account.....	888 67

————\$7186 42

POOR ACCOUNT.**BILLS ALLOWED:**

C. M. Jones,	rent.....	\$ 55 00
Wm. H Kinsman,	"	60 40
T. F. Cogswell,	"	81 00
N. Burnham,	"	10 00
Charles Lord,	"	11 00
Stephen Jewett,	"	72 00
J. W. Bond,	"	48 00
F. Willcomb,	"	28 00
Wm. G. Brown,	"	33 00
A. A. Rutherford,	"	19 00
		————— \$417 40
Austin Carter,	wood..	16 50
Lewis Choate,	"	8 00
S. F. Canney,	"	3 00
A. D. Wells,	"	1 00
William G. Brown,	"	65 99
T. B. Falls & Son,	"	39 25
J. S. Glover,	"	17 32
		————— \$151 06
William E. Brown,	groceries.....	\$104 00
A. P. Hills,	"	30 00
L. E. Willcomb,	"	21 00
George W. Dixon,	"	4 00
C. Damon & Co.,	"	142 08
T. E. Condon,	"	12 00
Supplies to Rozilah Hobson.....		103 92
" " Ida Black.....		14 00
" " J. J. Andrews.....		80 00
		————— \$511 00
I. E. Perkins, shoes.....		85
Ebin R. Smith, medicine.....		11 65
J. A. Blake, medicine 1891-1892.....		21 70
L. E. Fowler, board of M. A. Blair.....		231 42
A. B. Hills, board of Mrs. Hayden.....		121 29
James Ready, board of Burnham & Dogan		3 00
M. V. B. Perley, board of Miss Rines.....		83 00
Susie Tuttle, nursing Miss Rines.....		30 00
Melissa Tibbetts, care of Eva Carpenter...		10 00
Anna B. Whall, board of Carpenter child		58 00

Joseph Leno, board and care of R. Barnabee.....	25 00
J. F. Spinney.....	10 50
Charles Palmer, med. attendance Mrs. Sullivan.....	15 00
Charles Palmer, med. attendance Eva Carpenter.....	20 00
Charles Palmer, med. attendance Mrs. Hall.....	44 00
George E. Macarthy, med. attendance, Mrs. Hall.....	10 00
George E. Macarthy, med. attendance R. Barnabee.....	20 00
George E. Macarthy med. attendance I. Black.....	20 00
George E. Macarthy, med attendance Lucy Brackett.....	23 00
Wm. H. Clark, med. atten. Mrs. Fowler.....	10 00
“ “ “ “ Mr. Morgan.....	1 00
“ “ “ “ stranger.....	1 00
“ “ “ “ Mrs. Cheever.....	34 50
“ “ “ “ Mrs. Hall.....	14 00
“ “ “ “ Mrs. Sullivan.....	10 00
“ “ “ “ Mrs. Foss.....	19 00
P. E. Clark, burial of J. Simpkins.....	20 00
“ “ Annie Thompson.....	20 00
“ “ M. A. Blair.....	20 00
Wm. G. Brown, removing Mrs. Lewis.....	7 00
“ horse hire.....	1 00
N. M. Jewett, travelling expenses.....	5 80

————— \$921 71

POOR IN OTHER TOWNS.

Town of Rowley supplies to A. F. Peabody.....	\$121 35
City of Salem supplies to Barker & Coombs.....	36 75
City of Boston supplies to Johnson & Glover.....	89 97
City of Lawrence to H. Burnham.....	67 05
City of Gloucester to Mrs. Lewis.....	20 68
Danvers L. Asylum, board of S. Jewett.....	51 80
North Hampton L. Hospital board of J. Quill.....	170 22
Commonwealth board of E. . Grant.....	6 96

Commonwealth board of G. W. Thomas	52 00	
		<hr/> \$616 78

C.R.

Received from Commonwealth.....	\$ 3 80	
Received from City of Salem.....	24 00	
Received from City of Gloucester.....	10 00	
Received from City of Boston.....	62 50	
Received from Town of Needham.....	158 95	
Due from Commonwealth.....	306 63	
Due from City of Gloucester.....	11 00	
Due from City of Salem.....	42 17	
Due from City of Lynn.....	27 60	
Due from City of Boston.....	71 57	
Due from City of Haverhill.....	7 00	
		<hr/> \$725 22
Balance, being expense of Poor off the Farm	1892 73	
		<hr/> \$2617 95

Number of tramps cared for at tramp room, 186.

TOWN FARM.

BILLS ALLOWED:

E. T. Pike, boots and shoes.....	\$ 6 58	
I. E. B. Perkins, shoes and repairing.....	6 20	
R. Jordan & Co., clothing 1891 and 1892..	41 23	
S. N. Baker, ".....	26 37	
W. E. Lord, dry goods.....	39 97	
W. S. Russell, ".....	6 41	
S. H. Thurston, shoes and repairs.....	20 15	
		<hr/> \$146 91
Nathaniel Burnham, groceries.....	\$ 41 49	
C. Damon & Co., ".....	101 74	
Dodge & Spiller, ".....	171 95	
A. B. Hills, ".....	162 27	
T. E. Condon, ".....	38 97	
Thomas H. Lord, ".....	87 52	
L. E. Willcomb, ".....	9 92	
George H. Dixon, ".....	2 90	
F. T. Goodhue, ".....	33 21	
Ipswich Creamery Co., butter.....	50 10	
George H. Green, provisions.....	156 37	
		<hr/> \$856 44

George B. Brown, meal and feed.....	\$690	80
Lewis Bradstreet, difference in bulls.....	10	00
Aaron Lord, 2 shoats.....	12	00
Russell & Drew, horse.....	125	00
“ blanket.....	2	25
D. S. & R. B. Perley, yoke oxen.....	115	00
Estate W. Smith, shoeing horses and re- pairs.....	7	00
M. Nolan, shoeing oxen and repairs	20	35
E. F. Akerman, blacksmith's work.....	2	60
J. Durand, “ “	11	35
C. F. Jordan, shoeing horses and repairs...	20	31
S. F. Canney, lumber.....	56	42
George Fall, “	3	42
Robert Stone, labor and stock.....	44	54
James Graffum, repairs.....	9	25
W. A. Spiller, “	8	25
F. M. Chase, “	10	60
H. L. Ordway, “	4	50
James C. Colman, lumber.....	7	29
A. L. Lord, repairs.....	2	25
E. L. Irving, “	18	62
J. W. Goodhue, tools and supplies.....	30	28
A. C. Leadbetter, hay carrier.....	50	00
J. W. Newman, tools.....	4	55
Wm. G. Brown, ice.....	18	36
“ cutting ice.....	8	00
W. B. Copp, hauling ice.....	10	00
C. J. Norwood, saw dust.....	2	40
“ making cider.....	5	19
W. E. Lord, refrigerator and freight.....	21	00
Wm. H. Clark, med. attendance.....	7	50
George E. Macarthy, med. attendance.....	2	00
Ebin R. Smith, medicine.....	3	17
J. A. Blake, “ 1891 and 1892...	48	80
C. Damon & Co., bed and mattress.....	9	50
“ furniture and room paper	17	19
John Davelin, hanging paper.....	5	45
A. H. Plouff, range and fixtures.....	40	16
“ pails and brooms.....	2	25
T. F. Cogswell, oil and lead.....	3	36
J. W. Newman, windows, repairs and sun-		

dries	21 09
J. Stackpole & Son, fertilizer.....	60 00
" soap.....	6 30
M. Newman, crockery.....	3 04
Austin Carter, grinding corn.....	6 54
" cart axle and use of wheels	2 75
J. C. Conant, cutting wood.....	10 00
J. C. Safford, killing and dressing hogs.....	10 00
Blake, veterinary service.....	10 00
E. G. Hull, advertising.....	50
Chron. Pub. Co., Chronicle.....	1 50
Charles M. Lunt & Son, windmill.....	210 15
J. M. Dunnels, labor on water works.....	17 42
Edward Geyer, " well	8 75
James Scott, " "	18 00
Henry Hussey, " "	17 50
J. F. Lord, " "	17 00
Thomas Shaw, " "	10 00
John Long, " "	6 00
Barry Dunn, " "	4 00
Spencer, " "	1 50
James Ready, " "	7 00
James B. Scott, " "	42 25
<hr/> \$1962 25	
D. S. Appleton, balance salary 1891.....	\$300 00
" salary in part 1892.....	400 00
F. A. Appleton, labor.....	145 50
S. M. Kyes, "	24 00
Thomas Nolan, "	40 00
Alonzo Cathron, "	260 00
B. D. Chapman, "	140 00
E. Trowt, "	42 82
Levi L. Howe, "	107 63
Cleophas St. Cyr, "	172 22
Mary E. Stevens, "	126 00
George W. Goodwin "	166 75
G. A. Pickard, "	73 00
Sylvester Brown, "	51 00
<hr/> \$2048 92	
<hr/> \$5014 52	

BILLS PAID BY THE SUPERINTENDENT.

Paid for oxen.....	\$120 00	
“ “ bread.....	5 85	
“ “ fish.....	5 16	
“ “ butchering.....	10 25	
“ “ housework.....	9 50	
“ “ labor.....	7 50	
“ “ dog license.....	2 00	
“ “ eggs to set.....	2 00	
“ “ wheel barrow.....	3 00	
“ “ tools.....	3 87	
“ “ soap.....	2 50	
“ “ curing ham.....	2 15	
“ J. Stalker.....	5 60	
“ S. Burnham.....	2 50	
“ for travelling expenses.....	15 58	
“ for miscellaneous.....	11 02	
	————	\$208 48

SALES FROM THE FARM.

English hay.....	\$ 160 65	
Salt grass.....	12 00	
Cream.....	1019 27	
Milk.....	27 96	
Eggs.....	65 16	
Oxen.....	362 00	
Cows.....	157 50	
Calves.....	251 62	
Pigs.....	25 00	
Horse.....	45 00	
Hogs, dead.....	261 67	
Poultry.....	22 66	
Apples.....	18 00	
Potatoes.....	88 52	
Cabbage.....	9 50	
Turnips.....	3 00	
Hide & Tallow.....	2 50	
Keeping horse.....	1 00	
Labor and teaming.....	12 00	
Refrigerator.....	3 00	
	————	\$2487 99
Increase of personal property.....		516 00
		————
		\$3003 99
Leaves a balance of expense beyond income of		2219 01
		————
		\$5223 00

INVENTORY OF PROPERTY AT THE FARM, STOCK, &c

	1892		1893		In-crease.	De-crease.
	No.	Value.	No.	Value.		
Oxen	4	\$240	2	\$120		120
Cows	36	1080	34	1020		60
Heifers	4	96	3	72		24
Yearlings	4	60	2	30		30
Calves	3	24	4	32	8	
Bulls	1	25	1	25		
Horses	3	250	3	350	100	
Fat hogs	9	135	2	60		75
Shoats	9	72	6	110	38	
Fowls	80	40	80	40		
Turkeys	2	4	0			4
Ducks	4	3	0			3
Horse wagons	2	125	2	125		
Horse cart	1	70	1	70		
Sleigh	1	10	1	10		
Ox wagons	3	175	3	175		
Ox carts	2	75	2	75		
Mowing machine harrow	2	40	2	40		
Ploughs	8	40	4	40		
Cultivators	2	5	1	5		
Horse hoes	2	6	2	6		
Harrows	4	50	4	50		
Ox Sleds	3	50	3	50		
Drag	1	5	1	5		
Wood, cords	30	210	30	210		
Coal, tons	6	42	6	42		
Groceries		75		75		
Dairy utensils		140		140		
Furniture and bedding		200		200		
Ranges and fixtures	2	75	2	100	25	
Stoves and furnace		30		30		
Winnowing mill	2	12	2	12		
Wheel rake	1	15	1	15		
Tedder	1	10	1	10		
Tools		100		100		
Blocks and ropes		15		15		
Horse wagons	1	50	1	50		
Harness	1	20	1	20		
Suction pump	1	4	1	4		
Rack	1	15	1	15		
Windmill and tank				200	200	
		\$3693			\$3748	\$371
						\$316

INVENTORY OF PROPERTY AT THE FARM, PRODUCE.

	1892		1893		In-	De-
	No	Value.	No.	Value.	crease.	crease.
Corn.....	100...	50..	125..	63.....	13.....	
Barley.....	10....	8..	10..	8.....		
Beans	4....	8..	7..	14.....	6.....	
Potatoes.....	250...	125..	80..	80.....		45
Roots	33....	8..	35..	13.....	5.....	
Pork.....	250...	25..	300..	36.....	11.....	
Cider.....	4....	13..	3..	10.....		3
Apples.....	15....	22..	5..	10.....		12
Soap.....	100...	5..	100..	5.....		
Ham.....	20...	125..	125..	18.....		107
Fish	6...	50..	0.....			50
Lard.....	100...	17..	100..	18.....	1.....	
Butter.....	40...	12..	75..	24.....	12.....	
English hay,market tons.....			25..	500.....	500.....	
English hay.....	28...	420..	20..	400.....		20
Salt hay black grass tons	36...	360..	50..	500.....	140.....	
Mulch, tons.....	10...	50..	10..	50.....		
Straw, tons	1...	12..	1..	12.....		
Vinegar.....	50...	8..	50..	8.....		
Cabbages	0...		200..	10.....	10.....	
Ice.....		75..		75.....		
		<u>\$1393</u>		<u>\$1854</u>	<u>\$698</u>	<u>\$237</u>
		3693		3748	371	316
		<u>\$5086</u>		<u>\$5602</u>	<u>\$1069</u>	<u>\$553</u>
				5086	553	
				<u>\$516</u>	<u>\$516</u>	

OVERSEERS' DEPARTMENT.

DR.

To bills in their hands at last settlement	\$ 608 19	
To sales from the farm.....	2487 99	
	————	\$3096 18

CR.

By cash paid bills and the Treasurer.....	\$2426 28	
By bills in their hands.....	669 90	
	————	\$3096 18

COGSWELL FUND.

In account with J. Sargent, town treasurer

DR.

To amt. in Ips. Savings Bank, Feb 1, 1892	\$212 52	
To interest to Feb. 1, 1893.....	9 65	
	————	\$222 17

CR.

By cash paid B. Fewkes for care of lot.....	\$ 3 50	
By amt. in Ips. Savings Bank Feb. 1, 1893	218 67	
	————	\$222 17

ANDREWS FUND.

In account with J. Sargent, town treasurer.

DR.

To amt. in Ips. Savings Bank Feb. 1, 1892	\$167 70	
To interest to Feb. 1, 1893.....	7 61	
	————	\$175 31

CR.

By cash paid B. Fewkes for care of lot.....	\$ 2 90	
By cash paid Luther Lord for care of lot...	2 00	
By amt. in Ips. Savings Bank Feb. 1, 1893	171 31	
	————	\$175 31

STANIFORD FUND.

In account with J. Sargent, town treasurer.

DR.

To amt in Ips. Savings Bank, Feb. 1, 1892	\$63 50	
To interest to Feb. 1, 1893.....	2 86	
	————	\$66 36

CR.

By amt in Ips. Savings Bank Feb. 1, 1893,	\$66 36	
	————	\$66 36

KINSMAN FUND.

In account with J. Sargent, town treasurer.

DR.

To cash in Ips. Savings Bank Feb. 1, 1892..	\$50 56	
To interest to Feb. 1, 1893.....	2 28	
	—————	\$52 84

CR.

By cash paid B. Fewkes for care of lot.....	\$ 2 00	
By amt. in Ips. Savings Bank Feb. 1, 1893	50 84	
	—————	\$52 84

KIMBALL FUND.

In account with J. Sargent, town treasurer.

DR.

To amt. in Ips. Savings Bank Feb. 1, 1892	\$100 00	
To interest to Feb. 1, 1893.....	3 40	
	—————	\$103 40

CR.

By cash paid Luther Lord for care of lot..	\$ 2 00	
By amt. in Ips. Savings Bank Feb. 1, 1893	101 40	
	—————	\$103 40

LAKEMAN FUND.

In account with J. Sargent, town treasurer.

DR.

To amount in Ips. Savings Bank, Feb. 1, 1893	\$50 00	
	—————	\$50 00

CR.

By amount in Ips. Savings Bank Feb. 1, 1893	\$50 00	
	—————	\$50 00

EXPENSE AND INCOME ACCOUNT.

EXPENSE.

For Schools.....	\$10302 55
For current expenses.....	2877 65
For lighting streets.....	791 63
For fees and salaries.....	3336 52
For fire department.....	2943 41
For poor, balance.....	1872 20
For farm, balance.....	2219 01

For highways	7186 42
For interest on town notes.....	628 77
For discount on taxes	867 57
For abatements.....	355 77
Balance, being income beyond expense	1553 09
	—————\$34934 59

INCOME.

Amount raised for town purposes.....	\$27762 80
Received State Corporation tax, bal. 1891.....	75 28
Received State Corporation tax 1892...	4608 02
Received bank tax.....	509 55
Received school fund.....	218 31
Received for dog licenses.....	379 39
Received for other licenses.....	69 00
Received on taxes.....	87 41
Received discount on county tax.....	16 28
Received sale cemetery lots.....	320 00
Received income of town property.....	766 10
Received for criminal fines.....	122 45
	—————\$34934 59

STATE AID ACCOUNT.

COMMONWEALTH.

DR.

To amount due from state for year end- ing Dec. 31, 1891.....	\$2005 00
To amount due for military aid 1891....	321 50
To cash paid for state aid year ending Dec. 31, 1892.....	2330 00
To cash paid for military aid 1892 (368) one-half to be reimbursed by the state	184 00
	—— —\$4840 50

CR.

By cash received for state aid.....	\$2005 00
By cash received for military aid.....	321 50
By amount due for state aid.....	2330 00
By amount due for military aid.....	184 00
	—————\$4840 50

Soldiers's Relief, Chap. 447 Act of 1890.

Paid Margaret Buzzell for board of George Buzzell.....	\$90 00
aid S. N. Baker, supplies George Buzzell...	10 50

Paid W. E. Lord, supplies George Buzzell...	2 50	
		<u>\$103 00</u>

DEBT STATEMENT.

TOWN OF IPSWICH, DR.

To Notes Payable.....	\$12940 00	
To orders drawn and unpaid.....	959 22	
To interest due and unpaid.....	175 00	
		<u>\$14114 22</u>

CR.

By balance in Treasurer's hands.....	\$5870 04	
By amount due for state aid.....	2330 00	
“ “ “ “ military aid.....	184 00	
“ “ “ on poor account.....	222 89	
		<u>\$8606 93</u>
		<u>\$5507 29</u>

STATEMENT OF TOWN PROPERTY.

REAL ESTATE.

Farm.....	\$16000 00	
Town House.....	16000 00	
Cemeteries.....	2000 00	
Engine Houses and land.....	2000 00	
School Houses and land.....	14000 00	
Woodland at Linebrook.....	100 00	
Woodland at Common Fields.....	100 00	
Turkey shore pasture.....	300 00	
Thatch bank at Great Flats.....	50 00	
Thatch bank at Third Creek.....	10 00	
Gravel pit near peat fields.....	150 00	
Gravel pit near A. B. Fellows.....	150 00	
Gravel pit near J. C. Carlisle.....	100 00	
Two pounds.....	100 00	
		<u>\$51060 00</u>

PERSONAL PROPERTY.

At the Farm.....	\$5602 00	
Fire engine and apparatus.....	5500 00	
Hearse.....	400 00	
Furniture at Town House.....	500 00	
Hay Scales (2).....	800 00	
Safes for Treasurer and Clerk.....	400 00	
		<u>\$13202 00</u>
Amount of real and personal property.....	\$64262 00	
Town debt Feb. 1st, 1893.....	5507 29	
		<u>\$58755 71</u>
Balance in favor of the Town.....	\$58755 71	

JONATHAN SARGENT, TREASURER AND COLLECTOR.

DR.

To cash on hand February 1, 1892.....	\$2147 98
uncollected taxes.....	3254 02
cash hired on town notes.....	10000 00
cash received from state Cal. cor. tax '91.....	75 28
cash received from state cor. tax of 1892.....	4608 02
cash received from state bank tax.....	509 55
cash received from state aid.....	2005 00
cash received from state military aid.....	321 50
cash received burial of indigent soldiers and sailors.....	52 50
cash received expense in contagious diseases.....	59 50
cash received support of state paupers.....	250 68
cash received from other towns, poor acct.....	364 91
cash received interest on taxes.....	87 41
cash received discount on county tax.....	16 28
cash received income of school fund.....	218 31
cash received from overseers' bills of 1891...	593 19
cash received from overseers' sales from farm '92.....	1599 83
cash received from rent of hall.....	615 00
cash received from rent of town scales, E. Bailey.....	139 10
cash received from rent of pasture.....	12 00
cash received sale of lots in Highland ceme- tery.....	320 00
cash received C. A. Sayward criminal fines..	122 45
cash received from liquor licenses.....	3 00
cash received from oleo licenses.....	50
cash received from auctioneers licenses.....	4 00
cash received from billiard licenses.....	22 00
cash received from pedlers licenses.....	10 00
cash received from flying horses licenses.....	7 50
cash received from circus licenses.....	10 00
cash received from glass blowers licenses....	10 00
cash received from skating rink licenses.....	2 00
cash received from dog licenses.....	379 39
cash received from sale of old hose.....	277 20
cash received from sale of centennial books.....	3 00
cash received from county (reimbursed) kill- ing seals.....	100 00
tax list of 1892, state tax.....	2047 50
tax list of 1892, county tax.....	2442 97
tax list 1892, town tax.....	27762 80

\$60454 37

JONATHAN SARGENT, TREASURER AND COLLECTOR.

CR.

By cash paid on orders drawn 1890 and Jan. '91	\$	7	48
" paid on orders drawn 1891 and Jan. 92		354	95
" paid on orders drawn 1892 and Jan. 93		34,252	73
" paid on orders drawn for State Aid.....		2,349	00
" paid on orders drawn for Military Aid		368	00
" paid principal on notes reducing the debt of the town.....		800	00
" paid on notes for money hired in anti- cipation of the taxes.....		10,000	00
" paid interest on town notes.....		628	67
" paid abatement of taxes.....		355	77
" paid state tax.....		2,047	50
" paid county tax.....		2,442	97
" paid for killing seals.....		100	00
" paid for officers by order of trial justices		9	59
" paid discount on taxes.....		867	57
" uncollected taxes.....		3,612	58
" on hand.....		2,257	46
		<hr/>	
		\$60,454	37

ASSESSORS' REPORT.

NUMBER OF POLLS AND AMOUNT OF VALUATION.

Number of Polls assessed, males 1014, females 3.	
Valuation of real estate.....	\$1843210 00
Valuation of personal property.....	740224 00
Total valuation May 1st, 1892.....	\$2583434 00
“ “ “ 1891.....	2435239 00
Increase in valuation.....	148195 00
Poll tax \$2.00 Tax on \$1000, \$11.70	
Total number of horses assessed, 635	
“ “ “ cows “ 908	
“ “ “ other neat cattle assessed, 216	
“ “ “ sheep assessed, 20	
“ “ “ swine assessed, 269	
“ “ “ fowl assessed, 9161	
“ “ “ dwelling houses, 802.	

POLICE REPORT.

To the Board of Selectmen of the Town of Ipswich:

The following is a lists of the arrests made by the Board of Police of said town for the year ending February 1, 1893:

For assault.....	6
For larceny.....	4
For drunkenness.....	21
For disturbing the peace.....	20
For doing business without a license.....	1
For obstructing sidewalks.....	1
For adultery.....	2
For breaking and entering.....	2
For seizures.....	3
Total.....	60

Respectfully submitted

NEWELL M. JEWETT,

Chief of Police.

TOWN CLERK'S REPORT.

Births recorded for the year ending Dec. 31st, 1892:

Whole number 94.

Fathers born in Ipswich, 29.

Fathers born in other parts of U. S., 34.

Fathers born in foreign countries, 28.

Fathers birth-place unknown, 3.

Total 94.

Mothers born in Ipswich, 31.

Mothers born in other parts of U. S., 23.

Mothers born in foreign countries, 39.

Mothers birth-place unknown, 1.

Total 94.

Return by months: January 7, February 12, March 6, April 10, May 14, June 9, July 2, August 7, September 5, October 10, November 4, December 8. Total 94.

MARRIAGES.

Marriages recorded for the year ending Dec. 31st, 1892, 48.

Grooms native of Ipswich, 9.

Grooms native of other places in U. S., 24.

Grooms foreign born, 15.

Brides native of Ipswich, 10.

Brides native of other places in U. S., 21.

Brides foreign born, 17.

Marriages by months: January 4, February 1, March 5, April 1, May 2, June 4, July 6, August 2, September 4, October 7, November 10, December 2. Total 48.

DEATHS.

Deaths recorded for the year ending Dec. 31st, 1892:

Whole number 102.

Residing in Ipswich, 84.

Residing in other places, 18.

Born in Ipswich, 59.

Born in other places in U. S., 29.

Birth unknown, 2.

Foreign birth, 12.

Males 48, females 54.

Infants 23, one year to twenty-five 12; 25 to 50, 11; over 50, 56.

By months: January 14, February 11, March 9, April 6, May 9, June 7, July 5, August 9, September 11, October 5, November 9, December 6, January 27th, 1 brought to Ipswich for re-interment, having been previously buried.

DOG LICENSES.

Whole number of dogs licensed, 226.

Males 203, females 23.

AUDITOR'S REPORT.

This is to certify that I have examined the accounts of the town and find them correctly cast and properly vouched.

JOSEPH I. HORTON, AUDITOR.

Ipswich, Feb. 18, 1893.

REPORT OF THE ENGINEERS.

IPSWICH, FEB. 9, 1893.

The Engineers of the Town of Ipswich submit the following report:

Number of alarms, 2.

Value of property.....	\$4910 00
Insurance on same.....	4700 00
Loss.....	400 00
Insurance paid.....	250 00

Property belonging to Fire Department:

Warren Engine, house and land.....	1800 00
Warren Engine No. 1.....	500 00
Old Warren Engine house.....	100 00
Warren Hose carriage 4 wheels.....	100 00
Neptune Engine No. 2.....	500 00
Neptune Hose cart.....	75 00
Torrent Engine No. 3.....	250 00
Torrent hose cart.....	50 00
Two extra hose carts.....	40 00
Neptune house and land.....	1800 00
Torrent house and land.....	900 00
Hook & Ladder truck.....	500 00
Fire escape.....	75 00
1300 ft. rubber lined hose.....	500 00
1500 ft. rubber lined hose new.....	900 00
500 ft. leather hose.....	250 00
Rope and gear in hose tower.....	45 00
Furniture in Warren House.....	100 00
Furniture in Torrent House.....	45 00
Furniture in Neptune House.....	100 00
Sails, hooks and chains, etc., in Hook and Ladder House.....	75 00
20 coats for Hook & Ladder men.....	40 00
9 coats for Warren Hose Co.....	18 00
9 coats for Neptune Hose Co.....	18 00

5 coats for Torrent Hose Co.....	10 00
5 coats for engineers.....	10 00

The old Barnicoat Engine in reserve, capable of doing good service with a small outlay for repairs.

Number men to Warren 55

Number men to Neptune 55.

Number men Torrent 27.

Number men to Hook & Ladder 20.

Number of Engineers 5.

Total number of men 162.

RESERVOIRS.

One on South Common.

One in Willcomb's square.

One at head of Central street.

One near T. F. Cogswell's house.

One in Market square.

One well on Washington street head of Gravel.

One well in front of F. Ross' High street.

One well head of Mineral street.

One well front of J. F. G. Clark's, High street.

One well opposite Graffum's shop.

Landing S. E. side Choate's Bridge.

Landing opposite Town Hall.

The last named landings are on the river, built by the town for fire purposes.

According to a vote of the Town we have purchased 1500 ft. of rubber lined hose for \$900; also 50 army coats for the Hook & Ladder men and the hose men of the three engine companies for \$90. We have disposed of the old leather hose that was condemned at a good price, \$277.20.

As there was but \$650 appropriated for the new hose and coats, you will see we have exceeded the amount \$62.80 which we think is for the interest of the town.

We have had a new bottom put in the Torrent Engine as it was necessary to do so or condemn the engine, and we believed it was too good to throw away.

We have caused four holes to be bored in the Hammatt street reservoir and have a good supply of water, instead of depending on the water from the brook to fill it.

We would recommend having the suction pipe of the Warren Engine repaired at an early date, also having the wheels and running gear painted to preserve them. Would

also recommend selling the 4 wheel hose carriage of the Warren Engine and purchase a modern 2 wheel cart. The Hook and Ladder truck is very inconvenient and should be altered over, so that the heavy ladders can run on rollers and the sails, fire escape, hooks, etc., can be carried in a cage underneath.

Would also recommend that the reservoir or well near J. F. G. Clark's house have a bottom put in and the sides cemented as it is almost useless as a reservoir at present.

With these exceptions we consider the Fire Department and apparatus in good repair.

George P. Smith
Nathaniel Archer
John W. Newman
William P. Ross
W. B. Clark.

Board of Engineers.

IPSWICH BOARD OF HEALTH.

The following report is respectfully submitted:

The usefulness of the Board appears to have been more generally recognized the past year, and citizens generally, have shown a disposition to cheerfully aid in carrying out sanitary measures, and have been ready to avail themselves of the assistance of the Board, in endeavoring to suppress local causes of disease.

The number of deaths in 1892 was 102. Infectious diseases have been for the most part in a mild form. It was decided to place placards on all houses where there were cases of scarlet fever, or diphtheria, and at the same time to leave printed precautionary directions—while especial care was taken, that these diseases did not spread to neighboring dwellings. This has been accomplished, and in no case, have either of these diseases extended beyond the house in which it originated, or to which it was brought.

The number of cases of diphtheria reported was twenty, with two deaths.

The number of cases of scarlet fever reported was twenty-two, with one death.

The number of cases of typhoid fever reported was nine, with one death.

The number of cases of measles reported was three, no

deaths.

As local guardians of the public health, while we are without a general system of water supply, we regard it as one of the most important functions of the Board to pay especial attention to the water used for drinking and domestic purposes, and to endeavor to keep wells and cisterns, as much as possible, from contamination by cess pools and other sources of filth. While many of our old wells can hardly be regarded as free from suspicion, we are glad to notice an improvement from year to year in the general recognition of the importance of pure water and in the disposition to carry out any directions made by the Board tending to accomplish so desirable an object.

We have promptly attended to all complaints for the abatement of nuisances, and in only one case has it been necessary to send a sheriff's notice. Some attention has been paid to the river banks, and on both sides, more especially at what is called South Cove, nuisances have been removed.

A dump has been established for ashes, tin, and other refuse, not liable to become a nuisance, on Washington street, and we have forbidden, by notices, the deposition of such articles by the roadside.

A number of bodies of dead animals have been disposed of by burial.

Two cases of Glanders in horses have been reported, one was killed, and the other died before we had an opportunity to take any action.

A number of cattle have been quarantined, by order of the cattle commissioners, until they could be examined by their agent.

The last report of the State Board of Health says, "with the possibility of many small out-breaks (of small pox) occurring in different parts of the country, and also in view of the abundant facilities of communication by railway travel, it is incumbent upon all our local health authorities to see that all the possible protection that vaccination affords should be extended to the people of their respective municipalities." In view of this communication from the State Board of Health, it is our duty to call the attention of parents and officials to the fact, that owing to the comparative freedom from this disease for a number of years there

has been almost complete neglect of vaccination, and that probably one-half of the children now enrolled as pupils in the public schools have never been vaccinated, while the statutes say "the school committee shall not allow a child who has not been duly vaccinated to be admitted to or connected with our public schools." The Board is not responsible, as they have no authority to require and enforce vaccination unless there should be an outbreak of small pox; we can only recommend that parents, guardians and officials should see to it, without delay, that ALL the pupils in school, who have not been, should be protected by vaccination, and that the law should be strictly enforced in the future.

In this enlightened age, we should extend to the children the protection which vaccination affords against this disease which is particularly fatal in unprotected young persons, and which may be brought here at any time from Canada as it has been in the past. It would hardly seem to be possible to prevent cholera from again invading our shores with the warm weather. Our inland position will be a great protection. While trying to prevent the introduction of this disease from abroad, we believe with a late authority, that the most thorough and perfect local sanitation should be required to prevent it from gaining a foothold if accidentally introduced.

Charles Palmer M. D., Chairman

George W. Smith, Sec.

Lyman H. Daniels.

Ipswich Board of Health.

In presenting our report for the year, of the receipts, expenditures and financial standing of the town, we deem it our duty to recommend certain changes which, we believe, will result in lessening the expenses the coming year.

The support of the Town's poor is gradually increasing from year to year, and certain items of expense appear so often, such as medicine and medical attendance, more particularly the latter, we have placed an article in the warrant authorizing the Overseers of the Poor to contract with competent persons for this attendance.

We also recommend the re-building that part of the almshouse, which was formerly used for the insane, the

present condition of which is unfit for occupancy. At the Annual Meeting we shall present a report of the probable expense for constructing the same.

An examination of the expenses in the different departments compare favorably with the past, more especially in relation to the appropriations.

The amount expended for current expenses has been about \$2000, less than last year.

The expense for street lights has been less than last year, and we think that nothing can be said but in praise in which they have been cared for.

You will notice that we have made some changes in the valuation of Town property, especially in the inventory of property at the farm, which we think will meet with a long expressed wish.

The whole number of inmates at the farm the past year was 15; average number 11; the present number 10. The balance against the farm is some less than last year, although we have finished the construction of the well near the barn and placed a wind-mill over it and a tank in the barn, and other necessary improvements.

The last note of \$800 on the bridge has been paid the past year, consequently reducing the town debt that amount.

Circumstances over which we have no control have materially increased the expenses of the Highway Department, and consequently have exceeded the appropriation. We think the improvements made have been appreciated.

Owing to the large increase in Snow Bills a larger appropriation will have to be made this year.

The Selectmen estimate that the sum of \$8500 will be sufficient for the ordinary expenses of the town for the ensuing year, also \$2000, for taking up two notes that are past due on the cemetery.

Walter E. Lord
Aaron Lord
George A. Schofield
Selectmen.

WARRANT FOR THE ANNUAL TOWN MEETING.

ESSEX, ss. TO CHARLES T. LITTLEFIELD, CONSTABLE OF
THE TOWN OF IPSWICH, IN SAID COUNTY: GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of said town to meet at the town house in said town, on Monday the sixth day of March next, at 9 o'clock a. m., then and there to act on the following articles, viz :

Art. 1. To choose a modêrator.

Art. 2. To fix the compensation of the selectmen and other town officers.

Art. 4. To choose the following officers, viz: three selectmen, assessors and overseers of the poor, town clerk, treasurer and collector, auditor, two members of the school committee for three years, two constables, three fence viewers, three field drivers, superintendent of cemeteries for three years, three persons to serve as a board of health for one year. Also to vote, yes or no, upon the following question, "Shall license be granted for the sale of intoxicating liquors in this town?"

The above question, and officers to be voted for, on one ballot, the polls to be opened at 10 o'clock a. m. and closed at 2 o'clock p. m.

Art. 4. To choose all other necessary town officers.

Art. 5. To raise money for the High and common schools.

Art. 6. To raise money for the repair of the highways.

Art. 7. To raise such sums of money as may be necessary to defray all other town charges for the ensuing year.

Art. 8. To see what compensation shall be allowed the enginemen for the ensuing year.

Art. 9. To see if the town will authorize the collector to collect interest on all taxes remaining unpaid after they are due.

Art. 10. To see if the town will authorize the treasurer to hire money in anticipation of the taxes.

Art. 11. To see what discount if any, shall be allowed to those persons who pay their taxes before the time of payment.

Art. 12. To see what action the town will take in regard to appropriating money for decorating soldier's graves on Memorial day.

Art. 13. To hear and act upon the reports of trustees and committces.

Art. 14. To see if the town will accept the list of Jurors as prepared and posted by the selectmen.

Art. 15. To see if the town will authorize the selectmen to contract with the Ipswich Gas Co. for lighting the streets.

Art. 16. To see if the town will appropriate money for the improvement of the cemeteries.

Art. 17. To see if the town will accept that part of Chap. 50 of the Public Statutes relating to sidewalks Sec. 20 to Sec. 24 inclusive.

Art. 18. To see what action the town will take in regard to appropriating money for edge stones to be laid on the main streets.

Art. 19. To see if the town will pay to James B. Scott the amount of his bill on file with the selectmen, being the amount expended by him on account of a prosecution arising out of the performance of his duty as a police officer for the town.

Art. 20. To see if the town will appropriate a sum of money to be used for the proper observance of Independence day.

Art. 21. To see if the town will make a special appropriation for the proper draining of Summer, Hovey and East streets.

Art. 22. To see if the town will appoint a committee to revise the old town by-laws, add such new by-laws as are deemed necessary, and to report at the adjourned meeting for the acceptance of the town.

Art. 23. To see if the town will accept the report of the Park Commissioners, laying out a Park at that part of Jeffries Neck known as Eagle Hill.

Art. 24. To see if the report of the Park Commissioners laying out a park at Jeffries Neck next to Plum Island river will be accepted.

Art. 25. To see if the town will appropriate money to carry out any or all of the recommendations of the Park Commissioners.

Art. 26. To see if the town will appoint a committee to look up a source for a public water supply.

Art. 27. To see if the town will make a special appropriation to construct an insane department at the alms house as recommended by the overseers of the poor.

Art. 28. To see if the town will instruct their overseers for the poor to contract with competent persons for the medical attendance and medicine for the poor.

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the meeting houses in said town, town house, post office and at the school house in the Village district seven days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant with your doings thereon to the town clerk at the time and place of said meeting.

Given under our hands this twenty-fourth day of February
A. D. 1893

Walter E. Lord
Aaron Lord
George A. Schofield
Selectmen

VALUATION LIST

AND

State, County and Town Tax

OF THE

TOWN OF IPSWICH,

FOR THE YEAR 1892.

IPSWICH, MASS.:
PRESS OF THE INDEPENDENT,
1893.

VALUATION AND TAX

OF THE POLLS AND ESTATES IN THE TOWN OF IPSWICH FOR THE YEAR 1892.

Valuation.	Tax.
------------	------

A

J. B. Akerman, (heirs of) High st., $\frac{1}{2}$ house \$400, barn \$100, mowing $7\frac{1}{2}$ acres \$350, woodland 2 acres \$60, marsh $1\frac{1}{2}$ acres \$30. \$500 exempt. Total, \$440.....	\$ 5.15
Clark O. Abell, So. Main st., 1 poll, bicycle \$75. Total \$75.....	2.88
Mrs. Clark O. Abell, So. Main st., pasture $3\frac{1}{4}$ acres \$48, meadow 3 acres, meadow Shatswell 14, marsh 3 acres \$60. Total \$172.....	2.01
James Alfrey, County st., 1 poll, 26 fowl \$13, house, \$300, barn \$50, house lot 1-4 acres \$50. Total \$413.....	6.83
Charles O. Amazeen, Central st., 1 poll, stock in trade \$2000, 1 horse, \$100, carriage, \$75, 6 billiard tables, \$600. Total \$2775.....	34.47
Mrs. C. O. Amazeen, house, \$2000, lot \$500. Total \$2500.....	29.25
John J. Andrews, Topsfield road, 1 poll, house \$150 land \$50. Total \$200.....	4.34
Daniel W. Appleton, Candlewood, 1 poll, money at int. \$600, 3 cows, \$90, 2 horses, \$300, 50 fowl, \$25, 2 carriages, \$200, house \$1000, barn, \$600, w. house, \$100, outbuildings, \$50, mowing 11 acres, \$660, Dodge lot 10 acres, \$500, Cogswell lot 10 acres, \$400, James lot 6 acres, \$360, Fitz lot 10 acres, \$300, meadow 6 acres, \$120, pasture 10 acres, \$250. Total \$5555.....	67.00

Daniel F. Appleton, Appleton farm, 1 poll, 40 cows \$3000, 25 heifers, \$1250, 5 bulls, \$500, 15 horses, \$1250, 38 swine, \$380, 70 fowl, \$35, 10 carriages, 1 coach, \$1500, house, \$2500, house farm, \$300, house farm, Underhill st., \$2500, large barn and silo, \$1500, barn \$400, sheep barn, \$300, shed and outbuildings, \$500, carriage house, \$400, house, Patch, \$600, stable U. st., \$300, new barn, Patch, \$600, new swine building, \$200, mowing, Patch, 12½, \$750, pasture, 115 acres, \$1380, mowing, 13 acres, \$650, mowing, Wade, 20 acres, \$1000, mowing, 35 acres, \$1750, meadow, Willcomb, 39 acres, \$1200, meadow, 10 acres, \$500, meadow Adams, 8 acres, \$360, woodland, 15 acres, \$450, pasture, Wallis, 11. acres, \$220, marsh, D. Stage, 14 acres, \$230, marsh, 3½, \$70, land, Patch, \$4300. Total \$30,925.....	363.83
Mrs. Randolph Appleton, Underhill st., 9 horses, \$1500, carriages, \$500, house \$13,000, barn, \$2000, small house, \$600, shed \$100, shop, \$100, mowing 40 acres, \$2400, land, Patch, 6 acres, \$450, pasture, 34 acres, \$350, woodland, 1 acre, \$75. Total \$21,575.....	252.43
Daniel S. Appleton, Town farm, 1 poll, horse \$75, wood lot, Dole 3 acres, \$30, thatch bank, Holy Island \$25, marsh, Hundreds, 4 acres \$60, marsh, 5 acres, \$100. Total \$290.....	5.39
Benjamin D. Appleton, (heirs of) Ipswich Village, money at int. \$300, carriage \$75, house, \$900, 2 barns, \$400, mowing, P. Appleton, 4 acres, \$150, mowing 3 acres, \$100, mowing, Cate, 8 acres, \$400, land near barn, 1-4 acre, \$40, pasture 11 acres, \$176, woodland, Richardson, 4 acres, \$80, marsh, Scott, 7 acres, \$105, marsh, Sawyer 2½ acres \$38, marsh Pingree 4 acres \$60, Muddy river lot 2½ acres \$80. Total \$2954.....	27.56
Nathaniel Archer, High st., 1 poll, money at interest \$200. Total \$200.....	4.34

Charles M. Arthur, Mineral st., 1 poll, house \$700, out-buildings \$50, lot \$250. Total \$1000.....	13.70
Christopher Atherly, Estes st., 1 poll, horse \$100, carriage \$75. Total \$175.....	4.05
Hannah Atkinson, (heirs of) County st., $\frac{1}{2}$ house \$800, shop \$100, barn \$100, new building \$50, ice house \$300, lot \$200. Total \$1550.....	18.14
Walter Atkinson, Manning st., 1 poll, horse \$75, carriage \$50. Total \$125.....	3.46
Atkinson Bros., County st., stock in trade \$400, 4 horses \$300. Total \$700.....	8.19
Mary P. Adams, Market st., $\frac{1}{2}$ house \$600, $\frac{1}{2}$ barn \$100, woodhouse \$50, $\frac{1}{2}$ house lot \$200, $\frac{1}{2}$ woodland Muddy river \$60, exempt \$500. To- tal \$510.....	5.97
Warren Averill, (estate of) Water st., house \$700, land \$100, wharf 1000 ft. \$300, exempt \$500. Total \$600.....	7.02
Ephraim Averill, Ipswich Village, pasture and woodland 25 acres \$275, marsh 3 acres \$45, ex- empt.	
Emily P. Bailey, Ipswich Village, house \$1000, 2 barns \$400, silo \$200, mowing 15 acres \$780, pasture 30 acres, \$750, woodland 30 acres, \$450, marsh 5 acres \$100. Total \$3680.....	43.06
Charles A. Bailey, Grape Island, 1 poll, 40 fowl \$20, house \$100. Total \$120.....	3.40
Charles Bailey, Ipswich Village, 1 poll, $\frac{1}{4}$ house \$100, $\frac{1}{2}$ barn \$50, mowing and tillage $2\frac{1}{2}$ \$125, land, homestead \$150. Total \$325.....	5.80
Enoch Bailey, Depot sq., 1 poll, stock in trade \$100. Total \$100.....	3.17
John H. Bailey, Ipswich Village, 1 poll, cow \$30, swine \$10, 28 fowl \$14, $\frac{1}{4}$ house \$100, $\frac{1}{2}$ barn \$50, mowing $2\frac{1}{2}$ acres \$125, land 1 acre \$50. Total \$379.....	6.43
Oliver Bailey, (heirs of) Ipswich Village, 40 fowls \$20, house \$1050, barn \$150, shop \$50, mow- ing 6 acres \$350, pasture P. plain 3 acres \$50, Jewett woodlot 7 acres \$140. Total \$1810.....	21.18
Oliver A. Bailey, Ipswich Village, 1 poll, horse \$75, 5 cows \$150, swine \$10, 150 fowls \$75, car-	

riage \$50, Muzzy hill pasture 25 acres \$350, Cate orchard 1 acre \$25, marsh, Perley, 7 acres \$140. Total \$875.....	12.25
Charles H. Baker, Mineral st., 1 poll, house \$600, woodhouse \$50, house lot $\frac{1}{4}$ acre \$200. Total \$850	11.95
Eliza H. Baker, (heirs of) So. Main st., house \$1500 barn \$100, land, garden, orchard \$500. Total \$2100	24.57
George W. Baker, Central, 1 poll, house \$1100, out-buildings \$50, 2 house lots \$600. Total \$1750	22.48
John H. Baker, High st., 1 poll, house \$1000, barn \$50, woodhouse \$50, Tuttle's point mowing $5\frac{1}{4}$ acres \$400, lot \$200, woodland 3 acres \$90, woodland W. Neck 4 acres \$50, marsh $1\frac{1}{2}$ acres \$40. Total \$1880.....	24.00
Lizzie M. Baker, High st., $\frac{2}{3}$ house, corner High and Mineral st., \$1250, house Mineral st. \$800, barn \$200, land High st. \$300, land Mineral st. \$150, land Mineral st. \$100. Total \$2800.....	32.76
Ruth Baker, High st., house \$900, house \$700, 2 barns \$150, 2 house lots $\frac{1}{4}$ acre \$200. Total \$1950.....	22.82
Samuel H. Baker, Washington st., 1 poll, $\frac{1}{2}$ house \$900, woodhouse \$50, house lot $\frac{1}{4}$ acre \$200, deduct mortgage to estate A. Lord \$600. Total \$550.....	8.44
Samuel N. Baker, So. Main st., 1 poll, stock in trade \$1000, store \$1000, land \$300. Total \$2300....	28.91
Samuel N. Baker and others, house Little Neck \$200 Total \$200.....	2.34
Sharington H. Baker, No. Main st., 1 poll, bicycle \$75. Total \$75.....	2.88
Samuel Baker, (heirs of) High st., $\frac{1}{2}$ house \$350, land \$100. Total \$450.....	5.27
Stephen Baker, (heirs of) East st., house \$1200, $\frac{1}{2}$ house Market st. \$600, barn \$100, house lot \$200, lot Market st. \$500. Total \$2150.....	25.16
Stephen H. Baker, Central st., 1 poll, 15 fowls \$8, house \$1100, woodhouse \$100, house lot $\frac{1}{4}$ acre \$300. Total \$1508.....	19.64

Charles Bamford, Washington st., 1 poll, house, County st., \$1000, shop \$200, house lot \$300. Total \$1500.....	19.55
Chester W. Bamford, Washington st., 1 poll, stock in trade \$1000. Total \$1000.....	13.70
C. W. Bamford and Wm. Averill, ½ house \$1100, ½ barn \$75, ½ house lot \$200, ½ pasture Town hill \$250. Total \$1625.....	19.01
Mary P. Bamford, (heirs of) Washington st., stocks out of the state \$4200, house \$3000, barn \$200, house lot \$500. Total \$7900.....	92.43
George R. Bancroft, Market st., 1 poll, horse \$125, 2 carriages \$159, house \$3700, stable \$300, of- fice \$200, house lot \$300. Total \$4775.....	57.86
George Barker, Central st., 1 poll, horse \$70, car- riage \$50, 33 fowls \$17, house Central st. \$3000 barn \$100, house So. Main st., \$900, house lot Central st. 300, house lot Central, 200, house lot So. Main st. \$50. Total \$4987.....	60.35
Joseph E. Bartlett, (heirs of) Fruit st., house \$700, lot 1-8 acre \$100. Exempt \$500. Total \$300.	3.51
Barton & Williams, Hammatt st., stock in trade \$400, building \$100, lot \$300. Total \$800.....	9.36
John F. Barton, Summer st., 1 poll, 2 horses \$150, carriage \$50, 21 fowls \$10, house \$500, barn and outbuildings \$150, land \$100. Total \$960	13.24
Wm. E. Barton, Summer st., 1 poll, house \$500, land \$100. Total \$600.....	9.02
Calvin Batchelder, (heirs of) Poplar st., ½ house \$700, house lot \$100, land G. Kinsman \$400. Total \$1200.....	14.04
Charles H. Baxter, Maple st., 1 poll, house \$1000, lot \$200. Total \$1200.....	16.04
Edward H. Baxter, Mineral st., 1 poll, 2 horses \$250, 2 carriages \$125, colt \$50, house \$2000, house \$1000, house \$350, barn \$150, land \$400 Total 4325.....	52.60
Thomas W. Baxter, Mineral st., 1 poll, stock in trade \$500. Total \$500.....	7.85
George F. Bean, Low's farm, 1 poll, 4 horses \$300, 2 oxen \$150, 5 cows \$150, 1 swine \$10, 150 fowls \$75. Total \$685.....	10.02

Julia Beck, Prospect st., house \$300, land \$50. Total \$350. Exempt.	
Joseph Begin, Rowley road, 1 poll, horse \$50, cow \$30, 2 swine \$10, 50 fowl \$25, house \$500, barn \$100, mowing and tillage \$400, mowing and tillage J. W. Davis $3\frac{1}{4}$ acres \$160. Total \$1275	16.93
Wesley K. Bell, So. Main st., 1 poll, horse \$25, carriage \$50, house \$1100, house \$600, house lot \$50, house lot \$50, woodland W. Neck \$100. Total \$1975.....	25.11
John Birch, Poplar st., 1 poll, machinery \$500, carriage \$50, house \$1000, shop \$150, barn \$100, house lot and garden \$400. Total \$2200.....	27.75
Cornelius G. Black, Spring st., 1 poll, 32 fowls \$16, sail boat \$50. Total \$36.....	2.77
Leander M. Blaisdell, Maple ave., 1 poll, horse \$125, cow \$40, carriage \$150, house \$1000, barn \$300, two house lots \$300, mowing Timber Hill 5 acres \$350, meadow and Birch Peabody 6 acres \$50. Total \$2315.....	29.09
Nathan A. Blaisdell, Maple ave., 1 poll, horse \$125, carriage \$75. Total \$200.....	4.34
Charles W. Blake, Market st., 1 poll, horse \$75, horse \$75, carriage \$75, carriage \$25, land in rear of Blake estate \$200. Total \$450.....	7.27
Howard Blake, High st., 1 poll, stock in trade \$500. Total \$500.....	7.85
John A. Blake, High st., 1 poll, stock in trade \$1500, house \$4000, $\frac{1}{2}$ house \$500, $\frac{1}{2}$ barn \$50, house lot \$300, land \$100, land Town hill \$100. Total \$6550.....	78.64
John H. Blake, High st., 1 poll, $\frac{1}{2}$ house \$500, $\frac{1}{2}$ barn \$50, house lot \$100, house lot Cogswell \$200. Total \$850.....	11.95
Mrs. Samuel Blake, Market st., house \$1700, barn \$300, shed \$100, woodhouse \$50, $\frac{1}{2}$ house lot \$500. Total \$2650.....	31.01
Frank H. Bodwell, Farm road, 1 poll, horse \$50, 2 swine \$20, pasture Town hill 4 acres \$100. Total \$170.....	3.99
Fred Bodwell, (heirs of) house and out-buildings \$300, land \$200. Total \$500. Exempt.	

William H. Bodwell, Maple ave., 1 poll, house \$500, shop \$50, 2 house lots \$290. Total \$840.....	11.83
Robert Bodycott, Boxford road, 1 poll, horse \$50, 18 fowl \$9. Total \$59.....	2.69
Robert W. Bolles, Low's Lane, 1 poll, stock in trade \$1000, 5 horses \$500, 17 fowl \$8, carriages \$100 house \$2000, barn \$500, slaughter house \$200, carriage house \$200, ice house \$200, land 2 acres \$300. Total \$5008.....	60.59
Norman Bolles, County st., 1 poll, bicycle \$75. Total \$75.....	2.88
James W. Bond, County st., 1 poll, stock in trade \$200, machinery \$300, house \$1700, 2 houses near R. R. station \$900, barn \$100, Laundry building \$1000, land County st. \$200, land near station \$1000. Total \$5400.....	65.18
Warren Boynton, So. Main st., 1 poll, 6 horses \$450 carriages and hack \$350, house \$1400, barn and stable \$200, house lot \$150, tillage C. fields 1 acre \$50, peat meadow $\frac{1}{4}$ acre \$5, thatch 1 acre \$10, 2 lots woodland $3\frac{1}{2}$ acres \$105, thatch 5 acres \$50, land Prescott $\frac{1}{2}$ acre \$50. Total \$2820	34.99
Warren and Charles Boynton, So. Main st., house Ipswich Village \$700, barn \$150, shop \$100, mowing and tillage $2\frac{1}{2}$ acres \$150. Total \$1100	12.87
T. W. and S. G. Brackett, Topsfield road, 2 horses \$200, 2 cows \$60, 20 fowls \$10, 2 carriages \$125, house \$1200, house Hubbard \$300, barn \$300, barn \$200, barn \$75, out-buildings \$150, mowing and tillage 14 acres \$600, pasture 168 acres \$2520, woodland 3 acres \$90, land Hubbard \$50. Total \$5880.....	68.79
Elizabeth Bradstreet, Ipswich Village, 2 cows \$60, carriage \$75, $\frac{1}{2}$ house \$500, $\frac{1}{2}$ barn and shed \$175, mowing and tillage 4 acres \$200, pasture Bullbrook 12 acres \$72, east side 12 acres \$96, Saunders lot 5 acres \$85, thatch Rogers' Island \$30. Total \$1293.....	15.13
John F. Bradstreet, Ipswich Village, 1 poll, 2 horses \$150, 3 cows \$90, 2 yearlings, \$24, 2 heifers \$50, 50 fowl \$25, $\frac{1}{2}$ house \$500, $\frac{1}{2}$ house and shed, mowing 8 acres \$400, orchard lot \$50, pasture	

25 acres \$300, 3½ rights Farm pasture \$175.	
Total \$1939.....	24.69
John M. Bradbury, (heirs of) High st., house \$1700, barn \$200, land ½ acre \$1200. Total \$3100	36.27
Patience Bray, (estate of) County st., money at interest \$1000, house \$1700, land ½ acre \$300. Total \$3000.....	35.10
George H. Brocklebank, Summer st., 1 poll, stock in trade \$100, horse \$50, swine \$10, 13 fowl \$7 carriage \$25, house \$300, barn \$50, land 1¾ acres \$200. Total \$1042.....	14.20
Jeremiah Brocklebank, East st., 1 poll, horse \$100, cow \$30, swine \$10, carriage \$25, house \$700, barn \$200, land 1¾ acres \$500. Total \$1565.	20.31
John H. Brocklebank, East st., 1 poll. horse \$100, 16 fowl \$8. Total \$108.....	3.27
Walter Brocklebank, East st., 1 poll, swine \$10, 13 fowl \$7. Total \$17.....	2.20
William H. Brocklebank, Little Neck, 1 poll, 3 cows \$90, swine \$10, 55 fowl \$28. Total \$128.....	3.50
Allen W. Brown, Prospect st., 1 poll, 5 horses \$625, 2 carriages \$200, 2 houses Topsfield road \$600, mowing and tillage 8 acres \$800, pasture 10 acres \$300, shed Prospect st. \$100. Total \$2625.....	32.71
Albert S. Brown, County st., 1 poll, stock in trade \$500, money at interest \$500, 4 horses \$400, 8 cows \$240, 3 swine \$30, 50 fowls \$25, 4 carriages \$300, house \$2500, barn \$300, out-buildings \$100, new barn \$1500, barn Boardman \$150, mowing and tillage 8 acres \$800, mowing Fitz lot 6 acres \$400, pasture 1½ acres \$100 mowing Boardman 16 acres \$300, marsh Treadwell's Island 10 acres \$200, marsh 7 acres \$140, marsh Perkins 4 acres \$30, marsh 9 acres \$180, marsh 7 acres \$210. Total \$10155.....	120.82
Alvin S. Brown. Candlewood, 1 poll, money at interest \$400. Total \$400.....	6.68
Asa R. Brown, Candlewood, 1 poll, horse \$100, carriage \$50. Total \$150	3.76
Benjamin Brown (heirs of) ½ house and shop \$1100	

house lot \$100. Total \$1200.....	14.04
Charles E. Brown, High st., 1 poll, stock in trade \$1500, 5 horses \$500, colt \$100, cow \$30, 15 fowl \$8, carriage \$75, lumber and wood \$200, house cor. Low's Lane \$600, house brick yard \$100, store house \$200, brick yard, Lord, 2 acres \$150, brick yard, Berry, \$150, mowing Russell, $\frac{3}{4}$ acre \$60, $\frac{1}{2}$ brick yard, Low. 10 acres \$750. Total \$4423.....	53.75
Charles G. Brown, Candlewood, 1 poll, stock in trade, \$200, 3 horses 300, 18 cows \$540, 12 fowl \$6. Total \$1046.....	15.12
Charles W. Brown, Market st., 1 poll, stock in trade \$1200, bicycle \$50. Total \$1250.....	16.63
Edward F. Brown, High st., 1 poll, money at interest \$1000, horse \$150, 2 carriages \$200. Total \$1350	17.80
Elisha Brown, (heirs of) Candlewood, mowing 14 acres \$700, pasture 6 acres \$100, old field 3 acres \$210, schoolhouse lot 10 acres \$550, close lot $1\frac{1}{2}$ acres \$80, marsh Fowler $6\frac{1}{2}$ acres \$130, marsh 5 acres \$100. Total \$1870.....	21.88
Elisha N. Brown, Candlewood, 1 poll, stock in trade 7 horses \$900, 7 cows \$210, 2 swine \$20, 50 fowl \$25, carriages \$175, house \$800, barn \$350, carriage house \$100, barn \$700, mowing and tillage 8 acres \$480, pasture 7 acres \$175. Total \$4135	50.38
Emeline Brown, M. House Green, $\frac{1}{3}$ house \$250, land \$50. Total \$300.....	3.51
Everett K. Brown, Argilla, 1 poll, money at interest \$1000, house \$150, 9 cows \$270, 20 fowl \$10 carriage \$75. Total \$1505.....	19.61
George A. Brown, High st., 1 poll, cow \$30, swine \$10, house \$400, barn \$50, house lot \$100. Total \$590.....	8.91
George B. Brown, Washington st., 1 poll, stock in trade \$2000, machinery \$1000, 8 horses, 1 stallion, 4 swine \$40, carriages \$100, mill \$2000, store house \$200, house \$1100, land at mill \$400, house lot \$200. Total \$8540.....	101.92
Gardner A. Brown, Candlewood, 1 poll, stocks out of the state \$1000, money at interest \$400, 5	

horses \$750, 27 cows \$310, 1 bull \$35, 22 fowl \$11, 2 carriages \$150, 2 canoes \$50, house \$1700, 3 barns \$1500, out-buildings \$200, house Kinsman \$1300, barn \$300, out-buildings \$100, house Boardman bridge \$300, barn \$400, out-buildings \$200, mowing and tillage 25 acres \$1750, Flat point 5 acres \$350, Daniel lot 12 acres \$840, old field 5 acres \$350, pasture 16 acres \$640, pasture 11 acres \$275, pasture 9 acres \$270, pasture and tillage 4 acres \$280, black grass Haffield 13 acres \$480, black grass 10 acres \$300, mowing and tillage 37 acres \$1500, pasture 22 acres \$880, marsh Haffield 1 acre \$40, marsh Woodbury 10 acres \$200, marsh Haffield 6 acres \$120, mowing and tillage marsh and pasture (R. Andrews) \$4000.	
Total \$21481.....	253.33
Harry B. Brown, Market st., 1 poll, horse \$200, carriages \$200, land Old England 6 acres \$300.	
Total \$700.....	10.19
Horace Brown, Argilla, 1 poll, 3 horses \$300, 2 oxen, 5 cows \$150, 2 swine \$20, 35 fowl \$18, carriage \$75, house \$900, 2 barns \$700, out-buildings \$100, mowing and tillage 37 acres \$2275, pasture 12 acres \$600, pasture 47 acres \$1260, marsh 1½ acres \$30, marsh 11 acres \$220, marsh 10 acres \$200, marsh 2½ acres \$50, marsh 2½ acres \$50, marsh Treadwell 7 acres \$140. Total \$7238.....	86.68
Jacob Brown, (heirs of) Topsfield road, 2 houses \$4000, stable and out-buildings \$800, barn \$100, house Fuller \$500, house near stable \$400, house near Kimball's \$600, house and barn Treadwell \$350, store house \$50, ware house and out-buildings \$500, mowing and tillage 9 acres \$900, mowing Dodge lot 27 acres \$2430, land near stable 1½ acres \$400, mowing Fuller 7 acres \$560, pasture and woodland 25 acres \$750, meadow 1½ acres \$50, marsh P. Island 6 acres \$60. Total \$12450.....	145.67
Jacob F. Brown, (estate of) Topsfield road, money secured by mortgage \$1800, money at interest	

\$900. Total \$2700.....	31.59
John Brown, (heirs of) Candlewood, house \$600, 2 barns \$650, out-buildings \$50, mowing and tillage 15 acres \$800, Lakeman lot 20 acres \$900, Fellows lot 6 acres \$120, pasture old field 16 acres \$560, pasture 5 acres \$75, pasture Fel- lows 16 acres \$640. Total \$4395.....	51.42
John H. Brown, Candlewood, 1 poll, stock in trade \$100, money at interest \$200, 2 horses \$150, cow \$30, 30 fowl \$16, carriage \$75. Total \$571	6.89
John A. Brown, High st., 1 poll, 3 horses \$300, lum- ber and wood \$500, brick house \$2500, brick stable \$500, new barn \$100, house Washington st., \$1100, house lot $1\frac{1}{4}$ acres \$200, tillage 1 acre \$100, house lot Washington st. \$175, mow- ing Pinder lot 2 acres \$100, pasture and wood- land 10 acres \$000, $\frac{1}{2}$ brick yard Low 10 acres \$750, woodland Atwood 6 acres \$50, wood- land R. T. Dodge \$150, woodland estate N. D. Dodge 20 acres \$300. Total \$7 825.....	93.55
Mannasseh Brown, Candlewood, 1 poll, 3 horses \$375, 15 cows \$450, bull \$30, 100 fowl \$50, car- riage \$100, house \$1500, barn \$600, barn \$150, out-buildings \$50, mowing and tillage 11 acres \$660, pasture 11 acres \$275, mowing 2 acres \$210, mowing east side 14 acres \$700, pasture 11 acres \$225, marsh 4 acres \$120, marsh 6 acres \$120, marsh 3 acres \$60. Total \$5675.	68.40
Mannasseh Brown, (estate of) Market st., wood- land Pine swamp 43 acres \$1200, peat meadow 6 acres \$60, marsh 6 acres \$90, marsh Cogswell 4 acres \$80. Total \$1430.....	16.73
Mrs. Sally M. Brown, Market st., house and store \$3500, store \$350, wood shed \$50, barn \$600, house lot \$1500. Total \$6500.....	76.05
Thomas Brown, (heirs of) School st., $\frac{1}{2}$ house, land exempt.	
Mrs. Elizabeth Brown, Elm st., house \$1200, barn \$100, house lot \$150. Total \$1450.....	16.97
Thomas Brown, (estate of) Elm st., stocks out of the state \$3000. Total \$3000.....	35.10
Susan Brown, High st., mowing 2 acres \$100, pas-	

ture 2 acres \$64. Total \$164. Exempt,	
Sylvester Brown, High st., 1 poll, $\frac{1}{2}$ house \$400,	
lot \$50, woodland Pine swamp 6 acres \$140.	
Total \$640.....	9.49
William G. Brown, Topsfield road, 1 poll, stock in	
trade \$4000, 15 horses \$1200, 2 oxen \$150, 3	
cows \$90, 4 swine \$40, $\frac{1}{3}$ sch. T. J. Becket \$100,	
24 carriages \$2400, 8 sleighs \$300, barge \$200,	
billiard tables \$200, Agawam House \$6500,	
stable and billiard hall \$2000, shed and car-	
riage house \$200, new carriage house \$400,	
paint shop and carriage house \$400, Wait house	
\$1200, house near Mitchell's \$500, house War-	
ren st. \$600, house near pound \$600, house Es-	
tes st. \$1500, house Estes st. \$800, house Es-	
tes \$500, house Estes st. \$600, 3 ice houses \$700,	
house Mt. Pleasant \$300, house Mt. Pleasant	
\$600, 2 houses Kendall \$2400, barn Hammatt	
st. \$150, B. Smith's shop \$250, store \$800, laun-	
dry \$400, house \$1000, house \$800, house \$300,	
barn Ross \$100, house East st. \$300, barn \$100,	
shed \$100, ware house and office upper wharf	
\$350, ware house and office lower wharf \$400,	
coal shed \$400, small house opposite Fall's lum-	
ber yard \$100, house and shop McLane \$100,	
house lots and mowing \$1600, woodland Mud-	
dy river 25 acres \$300, lot hotel 1 acre \$800, lot	
Morris house $\frac{3}{4}$ acre \$300, lot Mitchell \$500,	
lot Peatfield $1\frac{1}{4}$ acres \$500, 4 lots Mt. Pleas-	
ant \$400, 8 lots Hammatt st. \$400, land Mt.	
Pleasant \$1500, mowing Peabody 14 acres	
\$1170, marsh Manning's Neck 6 acres \$120,	
marsh Burnham 20 acres \$200, upper wharf	
1500 ft. \$300, lower wharf 8000 \$1600, Heard's	
wharf 1000 ft. \$100. Total \$45320.....	525.23
William E. Brown, High st., 1 poll, stock in trade	
\$250, cow \$30, horse \$75, 24 fowl \$12. Total	
\$367.....	6.30
Abraham Burnham, (estate of) Water st., house	
\$600, land \$100. Total \$700.....	8.19
Dennis Bryant, Boxford road, 1 poll, 2 horses \$150,	
15 cows \$450, 2 oxen \$150, swine \$10, 100 fowl	

\$50, house \$600, barn \$150, mowing and tillage 4 acres \$200. Total \$1760.....	22.60
Mary E. Burnham, High st., house \$200, building \$50, land \$50. Total \$300	3.51
Albert P. Burnham, Argilla, 1 poll, 2 horses \$150, 8 cows \$240, heifer \$25, bull \$30, 40 fowl \$20, 2 swine \$20, carriage \$50, house \$300, barn \$300, barn \$200, mowing 8 acres \$480, mowing 18 acres \$1030, mowing and pasture 7 acres \$240, mowing 9 acres \$225, pasture 4 acres \$120, marsh 7 acres \$140. Total \$2120. Deduct mortgage \$2300.....	26.80
John A. Burnham, Argilla, 1 poll, 2 horses \$300, 7 cows \$210, bull \$30, 2 heifers \$50, 4 swine \$40, 20 fowl \$10. Total \$715.....	10.37
Joseph H. Burnham, Beach road, 1 poll, house \$1000 barn \$100, shop \$50, mowing 4 acres \$400, mowing Treadwell 5 acres \$500. Total \$2050	25.99
Nathaniel Burnham, High st., 1 poll, stock in trade \$1200, money at interest \$500, 2 horses \$150, carriage \$50, ½ house and store \$900, house Gracy \$600, 2 store houses Water st. \$75, house Noyse \$300, house M. Neck \$250, house M. Neck \$150, land High st. \$150, land Noyes \$100, 2 lots M. Neck \$100. Total \$4525.....	54.94
N. Burnham and others, Steamer Carlotta \$1500.	17.55
William F. Burnham, Boxford road. 1 poll, horse \$100, 20 fowl \$10, house \$300, barn \$100, land \$75. Total \$1085.....	14.70
William H. Burnham, Summer st., 1 poll, carriage \$40. Total \$40.....	2.47
James W. Burns, Boxford road, 1 poll, horse \$75, house, barn and out-buildings \$400, land 4 acres \$80. Total \$555.....	8.51
Thomas E. Burns, Pleasant st., 1 poll, 9 fowl \$5, house \$500, house lot \$100. Total \$605.....	9.08
James F. Butler, High st., 1 poll, house \$200, land 10 acres \$200. Total \$400.....	6.68
Charles A. Buzzell, Salem road, 1 poll, bicycle \$50. Total \$50.....	2.59
Isaac Buzzell, Salem road, 1 poll, horse \$35, 30 fowl \$15, house \$900, barn and out-buildings	

\$100, land \$150. Total \$1200.....	16.05
B. & M. Railroad, water tank \$800, old water tank building \$800, house \$800, house engine \$300, station house \$1000, 2 freight houses \$400, 5 flag houses \$100, land adjoining station and freight yard 2 acres \$300, house lot $\frac{1}{2}$ acre \$200, land McGregor $\frac{1}{2}$ acres \$100. Total \$4800.....	56.16
Thomas Boylan, Peatfield st., 1 poll, horse \$50, house \$600, barn \$100, land $\frac{1}{4}$ acre \$250. Total \$1000.....	13.71
Fred Byron, Central st., 1 poll, stock in trade \$500. Total \$500.....	7.85
Abram Caldwell, High st., house \$1500, barn \$200, shop \$100, house lot and land \$400, woodland W. neck 10 acres \$250, marsh Dyke 16 acres \$320, thatch bank $2\frac{1}{2}$ acres \$25. Total 2795	32.70
Catharine R. Caldwell, High st., mowing 5 acres \$300, M. river 2 acres \$80, pasture Turkey hill $10\frac{1}{2}$ acres \$270, woodland W. neck 2 acres \$50. Total \$700, exempt \$500.....	2.34
Daniel R. Caldwell, High st., 1 poll, house \$800, house lot \$150, house lot Central st. \$300, $\frac{1}{3}$ old homestead \$300, woodland 17 acres \$400, pasture Lamson's hill 12 acres \$120, pasture Turkey hill 8 acres \$200. Total \$2270.....	28.56
George W. Caldwell. East st., 1 poll, money at interest \$2000, house Nabby's point \$75, other buildings \$250, land \$200, tillage M. Neck 7 acres \$350, tillage M. Neck 9 acres \$700, marsh 5 acres \$100, thatch \$50. Total \$3725.....	45.58
Joel Caldwell, (heirs of) County st., house County st. \$2000, woodshed \$100, house lot \$400. Total \$2500.....	29.25
John G. Caldwell, (heirs of) house \$1400, barn \$100, house lot and orchard \$400. Total \$1900, exempt \$900.....	11.70
Joanna Caldwell, High st., tillage common fields 2 acres \$200. Total \$200 exempt.	
John M. Caldwell, Mineral st., 1 poll, 3 horses \$400 5 cows \$150, 2 swine \$20, house \$1500, barn \$150, house lot $\frac{1}{4}$ acre \$150, pasture Lummus 15 acres \$150, mowing common fields 2 acres	

\$100. Total \$26.20.....	32.66
Joseph N. Caldwell, (heirs of) High st., carriage \$100, house \$1550, ½ house \$450, house Beach road \$900, barn \$250, barn \$100, house lot \$300, house lot \$100, house lot \$50, mowing 28 acres \$1100, woodland Pine swamp 4 acres \$45, woodland Cross ½ acre \$30, marsh 9 acres \$90, marsh 2 acres \$30, marsh 12 acres \$120, thatch \$30. Total \$5245.....	61.37
Nathaniel Caldwell, Mineral st., 1 poll, cow \$30, barn \$200, ⅓ homestead \$300, Hatter's lot 6 acres \$360, pasture 7½ acres \$280, pasture 12½ acres \$190, woodland 5 acres \$125, marsh Town hill 2 acres \$40, marsh 3 acres \$60. To- tal 1585.....	20.54
Nathaniel Caldwell, (heirs of) High st., pasture Turkey hill 8 acres \$120. Total \$120.....	1.40
Sarah P. Caldwell, County st., house \$700, house \$400, 2 barns \$100, land and orchard \$300, land opposite \$150, woodland 2 acres \$100. Total \$1750.....	20.48
E. and L. A. Caldwell, Poplar st., ½ house \$600, land \$50. Total \$650, exempt.	
Tyler Caldwell, East st., 1 poll, money at interest \$1000, house \$900, house \$500, house Grant \$600, out-buildings \$300, ware house \$50, house lot and orchard \$300, house lot Grant \$100, marsh 8 acres \$160. Total \$3910.....	47.75
Tyler Caldwell and M. Fellows, pasture Town hill 11 acres \$300. Total \$300.....	3.51
William Cameron, Appleton, 1 poll, house \$400, barn \$100, land 5 acres \$300. Total \$800.....	11.36
Lorenzo D. Canney, East st., 1 poll, barn \$50. To- tal \$50.....	.50
Sylvanus F. Canney, Mineral st., 1 poll, stock in trade \$2000, machinery \$1000, 5 horses \$600, carriage \$100, house and lot \$2000, barn \$200, out-buildings \$100, house lot \$400. Total \$6400.....	76.88
John W. Carlisle, Candlewood, 1 poll, stock in trade \$200, 4 horses \$400, carriage \$100. Total \$700	10.19
John C. Carlisle, Candlewood, 1 poll, stock in trade	

\$300, 5 horses \$500, 18 cows \$540, 2 swine \$20, 15 fowl \$8, carriages \$150, house \$1700, barn \$800, barn \$300, out-buildings \$100, mowing 46 acres \$2990, pasture 9 acres \$360, pasture A. Stone 14 acres \$420, black grass \$225, meadow 6 acres \$150. Total \$8563.....	102.19
Austin Carter, Green st., 1 poll, stock in trade \$300 2 horses \$200, cow \$40, 3 swine \$30, 32 fowl \$16, house \$800, barn \$300, house lot $\frac{1}{4}$ acre \$200.. Total \$1886.....	24.07
Fred A. Carter, Green st., 1 poll, 3 horses \$300. Total \$300.....	5.51
Mark F. Cate, (heirs of) Ipswich Village, house \$200, land \$200. Total \$400, exempt	
Frank Cartilge, County st., 1 poll, bicycle \$50. Total \$50.....	2.59
John B. Caverly, Argilla, 1 poll, 3 horses \$300, 3 colts \$200, 12 cows \$360, 2 heifers \$50, 2 yearlings \$24, bull, swine \$10, 40 fowl \$20, carriage \$50, house and lot \$1200, barn \$300, out-buildings \$200, mowing 35 acres \$2100, pasture 20 acres \$450, mowing 9 acres \$320, pasture 30 acres \$800, marsh 20 acres \$400, marsh Fox creek 11 acres \$220, marsh Dyke 4 acres \$80, marsh Kinsman 8 acres \$160, marsh Woodbury 4 acres \$80, marsh Woodbury 12 acres \$240. \$7584.....	90.74
Nora Carey, Market st., stock in trade \$200. Total \$200.....	2.34
Charles Chance, High st., 1 poll, bicycle \$50. Total \$50.....	2.59
Elizabeth Chaplin, Linebrook, thatch 3 acres \$30. Total \$30.....	.35
Daniel G. Chapman, Linebrook, 1 poll, 2 horses \$225, 4 cows \$120, bull \$10, swine \$10, 60 fowl \$30, house \$550, barn \$150, mowing and tillage 8 acres \$230, pasture 6 acres \$90, woodland 6 acres \$120, marsh 6 acres \$90, meadow 9 acres \$135. Total \$1810.....	23.18
John H. Chapman, Pine Swamp, 1 poll, 2 oxen \$150, 3 cows \$90, horse \$75, heifer \$25, 60 fowl \$30, house \$800, barn \$100, mowing 12 acres \$300,	

pasture 50 acres \$500, meadow 7 acres \$105, woodland Sprout 6 acres \$60, woodland swamp 10 acres \$50, marsh 18 acres \$270. Total \$2555.....	31.89
Edward I. Chapman, Linebrook, 1 poll, 2 horses \$250, 12 fowl \$6, carriage \$100. Total \$356...	6.17
Joseph W. Chapman, Linebrook, 1 poll, cow \$30, 30 fowl \$15, house \$250, barn \$50, mowing 5 acres \$200, meadow 3 acres \$75, pasture 20 acres \$250. Total \$870.....	12.18
William Chapman, Summer st., house \$300, land \$50. Total \$350.....	4.10
Fred M. Chase, Hammatt st., 1 poll, stock in trade \$500. Total \$500.....	7.85
Mrs. Cheever, High st., $\frac{1}{3}$ house \$300, land \$100, Total \$400, exempt.	
Edward W. Choate, East st., 1 poll, stock in trade \$200, house \$1500, house Harris \$600, out-buildings \$100, shop \$200, land \$300, shipyard \$100. Total \$3000.....	37.10
Lewis Choate, East st., 1 poll, stock \$200, machinery \$400, 2 horses \$150, 12 fowl \$6, house \$1000, barn \$200, shop \$150, other buildings \$50 house lot \$200, woodland Wait 17 acres \$100, shipyard and wharf \$100, woodland Turkey hill 5 acres \$50, woodland 17 acres \$170. Total \$2776.....	34.48
Chronicle Pub. Co., No. Main st., stock in trade \$500. Total \$500.....	5.85
Anson L. Clarke, Central st., 1 poll, stock in trade \$100, bicycle \$50. Total \$150.....	3.76
Catharine Clark, Peatfield st., 2 houses Peatfield st. \$1000, 2 house lots \$200. Total \$1200.....	14.04
Charles H. Clark, High st., 1 poll, stock in trade \$100. Total \$100.....	3.17
Daniel Clark, Summer st., house \$1200, shop \$500, barn \$150, house lot and garden \$350. Total \$2200.....	25.74
Erastus Clark, Central st., 1 poll, stock in trade \$200, 5 horses \$500, 4 cows \$120, swine \$10, 38 fowl \$19. carriage \$50, house \$2000, house Topsfield road \$225, barn \$700, barn C. fields	

\$175, barn Topsfield road \$150, shed Topsfield road \$75. house Pine Swamp \$800, barn \$100, shop and shed \$100, house lot and land \$700, tillage C. fields 6 acres \$300, peat meadow \$15 mowing Topsfield road $9\frac{1}{2}$ acres \$237, meadow Topsfield road 10 acres \$60, pasture Topsfield road 25 acres \$200, woodland 22 acres \$350, marsh $3\frac{1}{2}$ acres \$53, tillage Pine Swamp 11 acres \$385, tillage Pine Swamp 3 acres \$60, meadow 2 acres \$20, pasture 40 acres \$400, thatch 2 acres \$20. Total \$8024.....	95.88
John F. G. Clark, High st., 1 poll, house \$600, land $\frac{1}{8}$ acre \$150. Total \$750.....	10.78
Philip E. Clark, Spring st., 1 poll, stock in trade \$300, horse \$150, 2 swine \$20, carriage \$150, house lot \$100. Total \$720.....	10.42
William H. Clark, Market st., 1 poll, stock in trade \$200, horse \$100, 2 carriages \$150. Total \$450.....	7.27
Joseph F. Claxton, Sawyer st., 1 poll, 2 horses \$150. Total \$150.....	3.76
Joseph Claxton, Water st., 1 poll, house \$500, out-buildings \$50, house lot \$125. Total \$675.....	9.90
Stephen Coburn, (heirs of) No. Main st., money at interest \$1800, house \$2300, shop \$300, barn \$100, land \$300. Total \$5300.....	62.01
Ebenezer Cogswell, (heirs of) So. Main st., house and store \$2800, lot \$300. Total \$3100.....	36.27
Joseph and Ebenezer Cogswell, (heirs of) thatch bank \$80. Total \$80.....	.94
John H. Cogswell, M. House Green, 1 poll, 2 cows \$60, 20 fowl \$10, carriage \$75, house \$2500, house County st. \$1200, 2 barns \$400, house lot and garden \$400, house lot and garden County st. \$300, marsh Hatfield 12 acres \$360, woodland $3\frac{1}{2}$ acres \$70, mowing Days $4\frac{1}{2}$ acres \$675. Total \$6050.....	72.79
Jennie T. Cogswell, High st., house 4000, house and store \$1200, barn \$500, house lot \$350, house lot \$150, pasture Town hill 4 acres \$250. Total \$6450.....	75.47
Theodore F. Cogswell, M. House Green, 1 poll, stock in trade \$1500, money at interest \$1500,	

horse \$100, 2 carriages \$250, house \$5200, house School st. \$600, house Wade \$900, house and wood house Kinsman \$750, 2 houses Linden st. \$1600, 2 houses Linden st. \$1700, house Willowdale \$200, house Treadwell \$1200, Bank building \$2500, store \$800, house Appleton \$500, barn \$300, wood house \$50, house cor. Summer and No. Main sts. \$3000, house lot \$600, house lot cor. Summer and No. Main sts. \$600, house lot Wade \$400, house lot Kinsman \$100, house lot School st. \$100, 4 house lots Linden street \$400, house lot Willowdale 4 acres \$150, house Treadwell \$500, house lot Appleton \$100, mowing 5 acres \$1000, wood land 12 acres \$150, marsh 6 acres \$120. Total \$26870	316.38
Elizabeth S. Cheney, So. Main st., house \$1000, barn and house lot \$150. Total \$1200.....	14.04
Daniel O. Collins, Central st., house \$800, lot $\frac{1}{4}$ acre \$200. Total \$1000, exempt \$500.....	5.85
Charles A. Conant, Linebrook, mowing, meadow and woodland 16 acres \$400, woodland 4 acres \$100. Total \$500.....	5.85
Cyrus W. Conant, Linebrook, 1 poll, horse \$100, 2 oxen \$150, 3 cows \$90, 2 swine \$20, 24 fowl \$12, house \$450, barn \$200, out buildings \$100, mowing 2 acres \$50, tillage Foster lot 8 acres \$150, woodland Perley $2\frac{3}{4}$ acres \$75, woodland D. Conant 4 acres \$50, pasture Ellsworth 19 acres \$200, pasture old right 43 acres \$500, land Lakeman $3\frac{1}{2}$ acres \$175, meadow $\frac{1}{2}$ acre \$10, marsh $3\frac{1}{2}$ acres \$53, marsh 8 acres \$120. Total \$2505.....	31.32
Jacob C. Conant, Linebrook, 1 poll, 2 oxen \$150, horse \$75, 2 cows \$69, 2 heifers \$50, swine \$10, 20 fowl \$10, house \$500, barn \$200, carriage \$100, mowing 14 acres \$420, meadow 7 acres \$125, pasture 25 acres \$300, pasture 12 acres \$200, marsh 2 acres \$40. Total \$2240.....	28.21
William F. Conant, (heirs of) Linebrook, house \$900, 2 barns \$300, mowing 6 acres \$240, meadow 6 acres \$120, pasture 10 acres \$100, pasture	

Lane lot 4 acres \$44, pasture Scott 20 acres \$200, pasture Foster 7½ acres \$200, pasture sheep 40 acres \$460, pasture Pine hill 15 acres \$200, pasture Pine hill 2½ acres \$50, woodland 3¾ acres \$200, woodland 2 acres \$30, woodland Cedar Swamp 4 acres \$50, marsh 8 acres \$160, marsh 4 acres \$80, marsh 7 acres \$140, thatch 2 acres \$40. Total \$3514.....	41.11
Caroline Conant, No. Main st., meadow 7 acres \$140, woodland 17 acres \$400. Total \$540, exempt.	
William M. Conant, Linebrook, 1 poll, house \$350, barn \$100, carriage house \$50, mowing 5 acres \$175, pasture 17 acres \$255, woodland Sprout 6 acres \$60. Total \$990.....	13.58
Thomas E. Condon, Elm st., 1 poll, stock in trade \$300, horse \$100, carriage \$100, house \$1500, stable \$200, house lot ½ acre \$300. Total \$3000.....	37.10
Henry C. Cook, Wainwright st., 1 poll, bicycle \$50, building at Little Neck \$150. Total \$200	4.35
Carleton Copp, High st., 1 poll, house High st. \$700 barn \$100, house Central st. \$2500, house lot \$150, house lot Central st. \$500. Total \$3950.	47.21
Wesley B. Copp, Gravel st., 1 poll, 2 horses \$300, house \$300, barn \$50, house lot \$100, land C. fields 4 acres \$200. Total \$950.....	13.12
John P. Cowles, (heirs of) Green st., money at interest \$3000, house \$1400, barn \$100, house lot \$300, peat meadow 2 acres \$40. Total \$4840	56.63
Mrs. Fannie Crooker, Spring st., ½ house \$450, wood house \$50, lot \$75. Total \$575.....	6.73
Fred G. Cross, Candlewood, 1 poll, 2 horses \$150, 5 cows 150, swine 10, 30 fowl \$15, carriage \$50, house \$700, barn \$300, mowing 8½ acres \$425, mowing East side 5 acres \$250, meadow 8 acres \$250, pasture 12 acres \$240, marsh 4 acres \$80. Total \$2620.....	32.66
Charles S. Cummings, Central st., 1 poll, house \$1500, house lot \$300. Total \$1800.....	23.06
Frank H. Currier, Spring st., 1 poll, horse \$75, car-	

riage \$50. Total \$125.....	3.46
Zenas Cushing, Poplar st., 1 poll, money at interest \$4000, stocks out of the state \$4000, horse \$150, 2 carriages \$300, house \$6000, barn \$1200, house lot, garden and orchard 2 acres \$2500, Heard $\frac{1}{4}$ acre \$800. Total \$18950.....	223.72
Mannasseh Cutler, School st., 1 poll, $\frac{1}{2}$ house \$1000, land \$100. Total \$1100.....	14.87
Terence Cunningham, Farm road, 1 poll, tillage $2\frac{1}{2}$ acres \$125. Total \$125.....	3.46
Mrs. Warren Conant, Summer st., $\frac{1}{2}$ house \$400, $\frac{1}{2}$ land \$50. Total \$450, exempt.	
Walter Cutter, Depot sq., 1 poll, stock in trade \$100 Total \$100.....	3.17
Curtis Damon, (estate of) Winter st., stock in trade \$6900, money and stocks \$2000, 4 horses \$450, 2 swine \$20, 2 carriages \$250, store and hall \$5000, house Winter st. \$1200, barn \$250, house near mill \$1000, house small \$200, house Treadwell \$1800, new house Winter st. \$1500, house Winter \$700, house Central st. \$800, barn Central \$100, store lot \$600, house lot Winter st. \$200, house lot corner \$200, house lot opposite store \$700, house lot Treadwell \$200, 2 house lots Winter st. \$200, woodland Dodge 13 acres \$150, woodland 7 acres \$140, meadow Heard 10 acres \$120, house lot Central st., \$200. Total \$24880.....	291.09
Damon Brothers, farm house \$500, 2 barns \$800, house W. L. Stone \$900, mowing 30 acres \$1500, mowing Whipple 22 acres \$880, pasture Whipple 23 acres \$276, Scott's hill 125 acres \$2200, pasture Baker 50 acres \$750, pasture Bartholomew 87 acres \$870, meadow \$10, house lot Stone \$100. Total \$8786.....	102.80
Edward H. Damon, East st., 1 poll, horse \$100, carriage \$75, house Little Neck \$300. Total \$475.....	7.56
Fred Damon, (heirs of) machinery \$300, horse \$50, carriage \$50, block County st. \$3000, grist and saw mill \$1500, planing mill \$600, B. Smith's shop \$100, land block \$300, dam, mill privilege	

and mill yard \$1200. Total \$7100.....	83.07
Frank R. Daniels, Argilla, 1 poll, 2 horses \$225, 100 fowl \$50, carriage \$50. Total \$325.....	5.80
Reuben Daniels, County st., 1 poll, house \$1800, lot \$300. Total \$2100.....	26.57
E. C. Darling, (heirs of) County st., grape house \$200, land \$300. Total \$500, exempt.	
John W. Davis, Central st., 1 poll, 3 horses \$250, cow \$30, 3 colts \$150, 2 swine \$20, 20 fowl \$10 house \$700, barn \$500, out-buildings \$50, house lot $\frac{1}{2}$ acre \$400, pasture 3 acres \$90. Total \$2200.....	27.75
Martha J. Davis, Central st., Belcher's hill 5 acres \$300, mowing $2\frac{1}{2}$ acres \$125, woodland \$60. Total \$485.....	5.67
William Dawson, (heirs of) bake house \$500, house \$2500, barn \$200, land \$100, house lot \$400. Total \$3700.....	43.29
George G. Dexter, Central st., 1 poll, stock in trade \$300, bicycle \$75. Total \$375.....	6.39
John Dickinson, (heirs of) East st., money at inter- est \$2000, house \$450, barn \$100, tillage 2 acres \$100, tillage P. plain 1 acre \$20, tillage Gallows lot 8 acres \$200, pasture P. plain $1\frac{1}{2}$ acres \$40, house lot Boxford road \$200, wood- land M. river 5 acres \$250, woodland Dickin- son 5 acres \$250, woodland $1\frac{3}{4}$ acres \$100, woodland Ross 5 acres \$200, woodland 6 acres \$90, woodland and marsh 4 acres \$100, wood- land and marsh $1\frac{1}{2}$ acre \$50. Total \$4150.....	48.56
Darius Dickinson, (heirs of) Boxford road, house \$400, barn \$200, shop \$50, mowing 3 acres \$265, pasture 6 acres \$100, woodland 3 acres \$100, marsh 6 acres \$120. Total \$1435.....	16.79
Daniel P. Dickinson, Boxford road, 1 poll, carriage \$25. Total \$25.....	2.29
Edward F. Dillon, Ipswich Village, 1 poll, cow \$30, 35 fowl \$18. Total \$48.....	2.56
George H. Dixon, Central st., 1 poll, stock in trade \$500, horse \$100, 2 swine \$20, 12 fowl \$6, car- riage \$75, house and store \$1600, barn \$100, house lot \$300. Total \$2701.....	33.60

Abby T. Dodge, No. Main st., money at interest \$500, 2 houses \$3200, store \$800, barn \$100, house and store lots \$400, tillage Town hill 5 acres \$250, mowing 1½ acres \$90, woodland 4 acres \$100, marsh 5 acres \$100, marsh 5 acres \$100. Total \$5640.....	65.99
George K. Dodge, No. Main st., 1 poll, stock in trade \$300, 24 fowl \$12, house \$1800, barn \$200, office \$400, land \$800. Total \$3512.....	43.09
Mrs. George K. Dodge, No. Main st., marsh 6 acres \$120. Total \$120.....	1.40
Howard C. Dodge, Hovey st., 1 poll, 4 yachts \$450, 12 boats \$150, house \$1200, shop \$300, house lot \$200, shop lot \$100. Total \$2400.....	30.08
Ignatius Dodge, County st., 1 poll, horse \$50, cow \$30, 2 swine \$20, 50 fowl \$25, carriage \$50, house \$1000, house \$500, shop \$200, shop \$100, barn \$100, house lot \$200, mowing and orchard 2 acres \$400, mowing M. Neck 4 acres \$160, woodland 1½ acres \$40. Total \$2875...	35.64
Josie Dodge, No. Main st., house \$4000, house lot \$1500. Total \$5500.....	64.35
Dodge & Spiller, No. Main st., stock in trade \$1200 2 horses \$300. Total \$1500.....	17.55
Leonard Dodge, County st., 1 poll, ½ house \$350, land \$50. Total \$400.....	6.68
Nathan D. Dodge, (heirs of) Linebrook, horse \$50, 4 cows \$120, 2 oxen \$150, 150 fowl \$75, carriage \$35, house \$700, house \$100, barn \$250, barn \$40, shop \$100, mowing 10 acres \$325, mowing Jewett lot 10 acres \$300, mowing Foster 12 acres \$340, pasture 10 acres \$180, pasture Jewett 30 acres \$300, pasture Brown 5 acres \$50 pasture Cleaveland 10 acres \$100, prsture sheep 28½ acres \$375, pasture Foster 17 acres \$170, meadow 10 acres \$100, meadow Conant 3 acres \$60, woodland 20 acres \$300, woodland 20 \$400, woodland Wait \$20, marsh Perley 8 acres \$160. Total \$4500.....	52.65
Edward Dole, High st., 1 poll, stock in trade \$200, money at interest \$500, 2 horses \$200, 5 \$150, 2 oxen \$100, 13 yearlings \$150, 4 swine	

\$40, 75 fowl \$38, carriage \$150, house \$1000, barn \$500, barn \$200, out-buildings \$200, mowing 30 acres \$1800, pasture 10 acres \$250, marsh Hodgkins 2 acres \$40, marsh Lummus 1 acre \$20, marsh Reedy 4 acres \$80, marsh Sluice 3 acres \$60. Total \$5678.....	68.44
John Donovan, Ipswich Village, house \$400, shop and out-buildings \$150, mowing and orchard 1 acre \$100. Total \$650.....	7.61
David F. Dow, estate of) Spring st., house \$450, out-buildings \$150, land \$100. Total \$700.....	8.19
Susan M. Dow, (heirs of) East st., land \$100. Total \$100.....	1.17
John Doyle, (heirs of) Estes st., house \$700, house \$50, land \$250. Total \$1000, exempt \$500,	5.85
Isaac F. Dobson, Salem road, 1 poll, stock in trade \$3000, 4 horses \$400, 2 cows \$60, 2 swine \$20, 50 fowl \$25, 3 carriages \$600, house \$2000, barn \$500, out-buildings \$200, land 6 acres \$420, pasture 7 acres \$105. Total \$7325.....	87.76
Josiah Dudley, Topsfield road, 1 poll, money at interest \$2000, carriage \$100, house \$1200, barn \$500, out-buildings \$200, house \$2500, barn and shed \$300, mowing 20 acres \$1300, mowing 30 acres \$2400, pasture 14 acres \$400. Total \$10900.....	129.53
Josiah Dudley and estate of W. H. Kinsman, No. Main st., brick building \$2500, house and office \$1200, wood shed \$50, land \$500. Total \$4250	49.73
John H. Dannels, (heirs of) So. Main st., house \$1200, barn and out-buildings \$200, blacksmith's shop \$100, house lot \$150, woodland \$10. Total \$1660.....	19.43
John M. Dannels, County st., 1 poll, stock in trade \$500, house \$1800, wood shed \$50, house lot ¼ acres \$200. Total \$2550.....	31.84
John Durand, County st., 1 poll, stock in trade \$100 Total \$100.....	3.17
John Duprey, Locust st., 1 poll, horse \$75, 2 cows \$60, 18 fowl \$9, house \$500, out-buildings \$100, house lot ¼ acres \$100. Total \$844.....	11.88
Michael Driscoll, Topsfield road, 1 poll, horse \$75,	

2 cows \$60, 14 fowl, house Ricker \$800, barn \$200, mowing 5 acres \$150, meadow 10 acres \$120, pasture 7 acres \$56, woodland 8 acres \$160. Total \$2628.....	21.05
George W. Ellis, (heirs of) Green st., house \$800, $\frac{1}{4}$ house \$250, stable 100, house lot \$200. Total \$1350.....	15.80
Benjamin Ellsworth, Ipswich Beach, house \$600, house lot \$50. Total \$650.....	7.61
Lois Ellsworth, (heirs of) Linebrook, house and barn \$500, mowing, tillage and woodland 20 acres \$350. Total \$850.....	9.95
Wilbur F. Ellsworth, Boxford road, 1 poll, 18 fowl \$9, house \$400, lot \$50. Total \$459.....	7.38
William M. Ellsworth, Summer st., 1 poll, house \$800, barn \$400, land \$200. Total \$1400.....	18.38
John Ely, High st., 1 poll, 2 swine \$20, carriage \$50. Total \$70.....	2.82
James Estes, (heirs of) Peatfield st., house \$1200, house lot \$200. Total \$1400, exempt \$500.....	10.53
Eben Falls, Falls' Lane, 1 poll, 2 horses \$150, 4 cows \$120, 2 heifers \$40, 20 fowl, carriage \$50, house \$1000, barn \$200, shop \$50, mowing 9 acres \$450, tillage 4 acres \$200, meadow 8 acres \$120, pasture 14 acres \$215, thatch 2 acres \$20. Total \$2625.....	32.71
Fred Falls, East st., 1 poll, 2 horses \$200, house and barn \$1100, house lot \$300. Total \$1600.	20.72
George Falls, East st., 1 poll, stock in trade \$1000, money at interest \$500, horse \$100, carriage \$75, lumber, coal shed and office \$400, land \$400. Total \$2475.....	30.96
George W. Falls, East st., house \$400, barn \$50, lot \$100. Total \$550.....	6.44
Hamden A. Falls, Summer st., 1 poll, cow \$30, swine \$10. Total \$40.....	2.47
Tristram B. Falls, East st., 1 poll, horse \$150, 3 cows \$90, 2 swine \$20, 25 fowl \$13, carriage \$50, house \$1200, barn \$300, grape house \$50, out-buildings \$75, mowing 6 acres \$350, house lot $\frac{1}{2}$ acre \$300, marsh 4 acres \$80, marsh 3 acres \$60. Total \$2738.....	34.04

T. B. Falls & Son, Hammatt st., stock in trade \$1000. Total \$1000.....	11.70
William H. Falls, East st., 1 poll, horse \$100. To- tal \$100.....	3.17
John Fanuin, County st., 1 poll, bicycle \$50. To- tal \$50.....	2.59
George H. Farnum, Linebrook, 1 poll, horse \$100, cows \$60, 38 fowl \$19, house E. Howe \$800, barn \$100, out-buildings \$100, mowing 6 acres \$180, meadow 7 acres \$140, pasture 25 acres \$250, marsh 4 acres \$80. Total \$1829.....	23.41
George E. Farley, No. Main st., 1 poll, house Heard \$1300, barn \$100, shop \$600, house lot \$1000. Total \$3000.....	37.10
Farley & Daniels, Market st., stock in trade \$1500, machinery \$1000, carriage \$50. Total \$2550.	29.84
Mary S. Farley, M. House Green, house \$3000, house lot \$300. Total \$3300.....	38.61
N. R. Farley, No. Main st., 1 poll, house \$1300, house and barn \$1100, shop \$1500, wood house \$50, house lot \$200, house lot and land Market st. \$300, mowing 4 acres \$400, pasture 16 acres \$272, woodland M. river 3 acres \$70, woodland W. Neck 2 acres \$30. Total \$5222.....	63.10
Joseph Farrant, Mile Lane, 1 poll, horse \$50, 3 cows \$80, swine \$10, 30 fowls \$15, house \$400 barn \$100, land 5 acres \$150, pasture and wood- land 10 acres \$150. Total \$965.....	13.29
Alonzo B. Fellows, Candlewood, 1 poll, 2 horses \$150, 2 cows \$60, swine \$10, 35 fowl \$18, car- riage \$50, house \$800, barn \$300, out-buildings \$200, mowing 16 acres \$900, mowing 10 acres \$200, Fellows lot 1 acre \$50, pasture 10 acres \$200, meadow 5 acres \$100. Total \$3038.....	37.55
Ephraim Fellows, Heartbreak hill, 1 poll, money at interest \$1600, house \$1000, barn \$350, shop \$150, mowing 1½ acres \$240, tillage Lakeman 3½ acres \$200, meadow 1½ acres \$30, wood- land 2½ acres \$50, marsh 14 acres \$280. Total \$3900	47.63
Joseph Fellows, (heirs of) Candlewood, house \$200, barn \$200, mowing 6 acres \$210, meadow 5	

acres \$100. Total \$710.....	8.31
Laura and Ellen Fellows, Maple st., stocks out of the state \$300, house \$1200, barn \$150, house lot \$200. Total \$1850.....	21.65
Moses A. Fellows, East st., 1 poll, money at interest \$250, $\frac{1}{2}$ house \$1250, $\frac{1}{2}$ wood house \$50, $\frac{1}{2}$ house lot \$150, Choate lot \$75. Total \$1775.	22.77
Sarah E. Fellows, Maple st., house \$1200, house lot \$200. Total \$1400.....	16.38
Lucy S. Felton, Pleasant st., house \$500, land \$100. Total \$600.....	7.02
Benjamin Fewkes, (heirs of) High st., $\frac{1}{2}$ house \$350, shop \$50, land \$100. Total \$500.....	5.85
Benjamin Fewkes, Prospect st., 1 poll, horse \$75, 2 cows \$60, swine \$10, 20 fowl \$10, carriage \$50, boat \$25, house \$1000, barn \$100, green houses \$400, 2 houses Stratton \$200, land \$250, Stratton Island $\frac{1}{2}$ acre \$50. Total \$2230.....	28.09
Charles H. Field, Manning st., 1 poll, horse \$100, carriage \$100, house \$1000, 2 house lots \$400. Total \$1600.....	20.72
Jonathan C. Forbes, Ipswich Village, 1 poll, stock in trade \$500, shop \$300, land $\frac{1}{2}$ acre \$50. Total \$850.....	11.95
Isaac M. Foss, Prospect st., 1 poll, 3 horses \$200, 6 cows \$180, swine \$10, 75 fowl \$38, house \$1000, new house \$1200, barn \$250, mowing 13 acres \$700, marsh 2 acres \$40, meadow 1 acre \$10. Total \$3628.....	44.45
Samuel F. Foss, High st., 1 poll, stock in trade \$100. Total \$100.....	3.17
Mark Foss, Prospect st., 1 poll, money at interest \$2500, cow \$30, old house \$100, house McMahon \$400, barn \$50, land McMahon 6 acres \$300, mowing 1 acre \$200, tillage French cove 4 acres \$200, tillage Sawyer 8 acres \$400, pasture Noyes 10 acres \$300, meadow Boardman 3 acres \$60, woodland 3 acres \$100, marsh 8 \$160, marsh 3 acres \$60, 12 acres \$240. Total \$5100.....	61.67
Nancy Foster, Central st., carriage \$25, house Mineral st. \$1100, house Gravel st. \$600, house	

Central st., \$800, out-buildings \$50, 3 house lots \$550. Total \$3125.....	36.56
Nathaniel Foster, Linebrook, 1 poll, horse \$75, cow \$30, house \$800, barn \$100, mowing tillage and meadow 11 acres \$330, mowing 8 acres \$280, ½ pasture Potter 15 acres \$150, marsh and thatch 2½ acres \$50. Total \$1815.....	23.24
Samuel Foster, (heirs of) Linebrook, 1 poll, house \$450, barn \$200, mowing 9 acres \$270, meadow 4 acres \$40. Total \$960.....	11.24
Samuel P. Foster, Gravel st., 1 poll, house \$600, wood shed \$50, lot \$100. Total \$750.....	10.78
Solomon L. Foster, Mineral st., 1 poll, house \$800, barn \$100, lot \$300. Total \$1200.....	16.04
A. L. Fowler, Plum Island, 1 poll, horse \$75, 5 cows \$150, 40 fowl \$20. Total \$245.....	4.87
John J. Fowler, High st., 1 poll, house \$700, land \$100. Total \$800.....	11.36
Joseph Fowler, (heirs of) High st., house \$500, barn \$50, house lot and orchard \$300, mowing ½ acre \$70. Total \$920.....	10.88
Leroy Fickett, No. Main st., 1 poll, horse \$75. Total \$75.....	2.88
Edmund Freeman, East st., 1 poll, horse \$100. Total \$100.....	3.17
Julius B. Frost, Linebrook, 1 poll, 5 horses \$250, 3 cows \$90, swine \$10, 20 fowl \$10. Total \$360.	6.22
John Galbraith, Argilla, 1 poll, 2 horses \$150, 7 cows \$210, 2 heifers \$40, 2 swine \$20, 40 fowl \$20, house \$1000, barn \$500, mowing 44 acres \$2640, pasture Caldwell 5 acres \$200, pasture Andrews 5 acres \$150, pasture Kinsman 11½ acres \$280, pasture Heartbreak hill 16 acres \$600, marsh Dyke 10 acres \$200, marsh Heard 3 acres \$60, marsh Andrews 4 acres \$80, marsh Reedy 2 acres \$40, marsh Mothers 15½ acres \$310, marsh and woodland 4½ acres \$100. Total \$6600.....	79.22
John Gallagher, Fruit st., 1 poll, cow \$30, house \$700, mowing 2 acres \$200. Total \$930.....	12.88
Albert S. Garland, Candlewood, 1 poll, horse \$100,	

cow \$40, 20 fowl \$10, carriage \$50, house \$1000, barn \$400, out-buildings \$400, mowing 6 acres \$360, pasture 10 acres \$250, Nat's lot 2 acres \$120. Total \$2730.....	33.94
William E. Garrette, Linebrook, 1 poll, 50 fowl \$25. Total \$25.....	2.29
William Garrette, Linebrook, 1 poll, 3 horses \$450, 3 cows \$90, 25 fowls \$13, 3 carriages \$200, house \$2000, barn \$350, shed \$100, mowing 9 acres \$500, mowing 6 acres \$140, pasture and woodland 30 acres \$550, pasture 18 acres \$150, pasture Jewett lot 4 acres \$40, woodland Cedar swamp 2 acres \$30, woodland Averill lot 5 acres \$175, woodland Bullbrook 10 acres \$200, marsh 4 acres \$80. Total \$5068.....	61.30
Charles W. George, Sawyer st., 1 poll, house \$450, wood house \$50, lot \$100. Total \$600.....	9.02
Edwin M. Geyer, Boxford road, 1 poll, house \$700, shop \$100, lot \$100. Total \$900.....	12.53
Rebecca Gibson, Central st., house \$1000, stable \$100, land \$200. Total \$1300.....	15.21
Abby C. Giddings, County st., house \$1200, barn \$200, lot \$200, woodland Pine Swamp \$75. Total \$1675.....	19.60
John H. Gilbert, Topsfield road, horse \$25, cow \$30, 100 fowl \$50, house \$300, barn \$50, mowing and tillage 40 acres \$400. Total \$855.....	10.01
Robert Gilmore, Boardman st., 1 poll, cow \$30, 50 fowl \$25, house \$600, barn \$100, house Grape Island \$100, land 7½ acres \$750. Total \$2100.	20.78
John J. Glasier, Summer st., 1 poll. house \$1000, shed \$100, house lot and orchard \$300, woodland 2½ acres \$30, marsh 2 acres \$40. Total \$1470.....	19.20
H. B. Glidden, Spring st., house \$1200, land \$200. Total \$1400....	16.38
A. Henry Glover, (heirs of) Prospect st., house \$1600 house \$200, house \$200, land \$400. Total \$2400.....	28.08
Mrs. A. H. Glover. Exr. estate of A. H. Glover, Prospect st., money at interest \$2000. Total \$2000.....	23.40

James S.G lover, (estate of) East st., money at interest \$2000, machinery \$300, house \$700, shop \$400, barn \$200, house Curran \$500, barn \$50, house Morley \$1000, garden and orchard 1½ acres \$200, mowing Lakeman 1½ acres \$150, mowing Nourse 1 acre \$60, mowing Curran 1¾ acres \$300, land Leatherland \$50, woodland Sherburne 4 acres \$80, house lot Morley \$200. Total \$6190.....	72.43
James S. Glover Jr., East st., 1 poll, cow \$30, house Sawyer st. \$1400, house \$900, wood house \$50, house lot and mowing 1½ acres \$900, marsh 6 acres \$120. Total \$3400.....	41.78
John S. Glover, East st., 1 poll, stock in trade \$2500, machinery \$300, 2 horses \$225, cow \$30 2 swine \$20, 3 carriages \$200, house \$1200, barn and shed \$300, ware house \$150, coal sheds \$500, hay scales \$300, house lot and garden \$300, wharf 2000 ft. \$400, marsh 2 acres \$40, pasture 5 acres \$350. Total \$6815.....	81.74
Ephraim Goodhue, Washington st., 1 poll, stock in trade \$100, horse \$50, carriage \$50, house \$1700, shop \$100, land \$100. Total \$2100.....	26.57
Frank T. Goodhue, So. Main st., 1 poll, stock in trade \$3000, 2 horses \$200, 9 fowl \$5, carriage \$75, house \$1500, barn and shed \$300, house lot \$300. Total \$5380.....	64.95
John W. Goodhue, Central st., 1 poll, stock in trade \$1200, horse \$150, carriage \$75. Total \$1425.	18.67
Samuel J. Goodhue, Peatfield st., 1 poll, boats \$100 billiard table \$75, house \$500, out-buildings \$100, land \$100. Total \$875.....	12.24
William Goodhue 2d, house \$1100, barn \$200, lot \$200. Total \$1500.....	17.55
Frederic Gordon, Essex road, 1 poll, bicycle \$75. Total \$75.....	2.88
Samuel Gordon, Essex road, 1 poll, horse, 4 cows \$120, heifer \$25, 115 fowl \$60, house \$500, barn \$200, out-buildings \$100, mowing and tillage 8½ acres \$600. Total \$1680.....	21.66
William Goodhue, Topsfield road, 1 poll, 3 horses \$275, 2 oxen \$150, 12 cows \$360, bull \$35, 2	

swine, 30 fowl \$15, house \$1500, barn \$800, barn, old house \$150, barn Dawson \$200, ice house \$100, mowing 20 acres \$600, mowing Dawson 12 acres \$600, mowing $\frac{1}{2}$ Wallis estate 47 acres \$650, pasture Dawson 31 acres \$600, pasture 60 acres \$480, pasture Pine Swamp 30 acres \$300, woodland 4 acres \$75, woodland Dawson 10 acres \$200, Birch Island 10 acres \$80, meadow 13 acres \$200, marsh Dawson 3 acres \$60, marsh Dawson 7 acres \$140, marsh 8 acres \$120, marsh 3 acres \$60, marsh $2\frac{1}{2}$ acres \$50, thatch 2 acres \$30. Total \$7900.....	94.43
Edwin J. Goodwin, Candlewood, 1 poll, house \$250, barn \$100, land \$100. Total \$450.....	7.27
Lucy M. Goodwin, Candlewood, house \$500, lot \$200. Total \$700, exempt.	
Sylvester Goodwin, (heirs of) Washington st., house \$800, barn \$200, land \$300. Total \$1300.....	15.21
J. Frank Goodwin, Spring st., 1 poll, 16 fowl \$8. Total \$8.....	2.09
James Gould, Linebrook, 1 poll, horse \$75, cow \$30, 25 fowl \$13. Total \$118.....	3.39
John W. Gould, (heirs of) High st., house \$850, barn \$50, house lot \$100. Total \$1000, exempt \$500.	5.85
John J. Gould, Boardman st., 1 poll, 2 horses \$200, 2 oxen \$150, 4 cows \$120, 6 swine \$60, 75 fowl \$38, carriage \$50, gondola \$50, house \$1100, 2 barns \$300, out-buildings \$300, mowing 30 acres \$1500, mowing Boardman 16 acres \$410, mowing $\frac{1}{2}$ acre Dodge lot \$275, marsh 25 acres \$500, marsh 23 acres \$460. Total \$5813.....	70.02
Thomas D. Gould, Boxford road, 1 poll, horse \$100, 23 fowl \$14, house \$700, barn \$160, wood house \$15, garden and orchard 2 acres \$250, woodland Sprout $\frac{3}{4}$ acre \$15, marsh 3 acres \$45, 1 right Turkey hill \$60. Total \$1359.....	18.26
Susan M. Gould, (heirs of) land Newman 5 acres \$250.....	2.93
Walter F. Gould, Boardman st., 1 poll, money at interest \$200, horse \$100, carriage \$75, house Prospect st., \$450, lot \$75. Total \$900.....	12.53

Robert L. Gove, Green st., 1 poll, horse \$75. Total \$75.....	2.88
David A. Grady, Washington st., 1 poll, 6 horses \$600, 6 carriage \$400, hack \$100, barge \$75, 4 sleighs \$75. Total \$1250.....	16.63
David Grady, Farm, road, 1 poll, horse \$100, cow \$30, swine \$10, 14 fowl \$7, house \$600, barn \$200, tillage 5 acres \$150, marsh 5½ acres \$110 Total \$1207.....	16.12
Edwin J. Grant, Summer st., 1 poll, stock in trade \$50, 3 horses \$300, 30 fowl \$15, carriage \$50. Total \$415.....	6.86
Ephraim Grant, Water st., 1 poll, boats \$100, house and buildings \$350, land \$50. Total \$500	7.85
John Grant, (heirs of) East st., house \$1000, land \$500. Total \$1500, exempt \$500.....	11.70
John L. Grant, Water st., 1 poll, horse \$75, 2 swine \$20. Total \$95.....	3.11
Joshua B. Grant, Fruit st., 1 poll, stocks out of the state \$600, horse \$150, 3 cows \$120, 2 swine \$20, 20 fowl \$10, carriage \$100, house \$1000, barn \$650, mowing 5 acres \$1000, pasture 6 acres \$400, woodland Old England 3 acres \$60. Total \$4110.....	50.09
Mrs. William H. Graves, Green st., house \$2000, shop \$300, land \$700. Total \$3000.....	35.10
Joanna Graves, Linebrook, 2 cows \$60, swine, 30 fowl \$15. Total \$85.....	.99
Elizabeth C. Green, Poplar st., money at interest \$1500, house \$1700, barn \$300, other buildings \$500, ice house \$175, barn \$200, mowing 15 acres \$2500, house lot \$500, marsh 6 acres \$120. Total \$7495.....	87.69
George H. Green, Poplar st., 1 poll, stock in trade \$1000, money at interest \$2500, 3 horses \$600, 2 cows \$60, 7 carriages \$1000, house \$1500, wood house \$100, house lot ¼ acre \$200. Total \$6960.....	83.43
James Graffum, Central st., 1 poll, carriage \$75, shop \$100, stable \$100, land \$300. Total \$1275.	16.92
Thomas S. Greenwood, (heirs of) Neck road, 2 horses \$150, colt \$75, 6 cows \$180, swine \$10,	

25 fowl \$13, carriage \$50, house \$800, barn \$200, barn \$100, house Smith, \$200, mowing 5 \$250, mowing 10 acres \$200, mowing D. Stage 1¼ acres \$62, 1 new Right Jeffries Neck \$15. mowing 12 acres \$600, pasture 3 acres \$90, marsh 25 acres \$500. Total \$3445.....	40.54
James Griffing, Washington st., 1 poll, carriage \$40, house \$1600, barn \$250, house Noyes \$400, house Gravel st. \$600, house lot \$300, house lot Noyes \$25, house lot Gravel st. \$100, 1 old right Scott's hill \$100. Total \$3415.....	41.96
Alvin T. Guilford, Linebrook, 1 poll, 2 cows \$60, heifer \$20, swine \$10, 14 fowl \$7, house \$550, barn \$200, mowing 3 acres \$60, pasture 7 acres \$100. Total \$1007.....	
Charles B. Guilford, Ipswich Village, 1 poll, cow \$30, 12 fowl \$6, house \$600, land ¼ acre \$50. Total \$686.....	13.78 10.03
Edward A. Gwinn, Pine Swamp, 1 poll, horse \$100, carriage \$50. Total \$150.....	3.76
Thaddeus L. Gwinn, Pine Swamp, 1 poll, horse \$50, 4 cows \$120, heifer \$25, 2 swine \$20, 40 fowl \$20, house \$300, barn \$150, out-buildings \$50, mowing 15 acres \$300, meadow 6 acres \$120, pasture 53 acres \$318, marsh 6 acres \$90, wood land 6 acres \$100. Total \$1663.....	21.46
Samuel Hallam and William Shepherd, House at Little Neck \$150. Total \$150.....	1.76
William Hallam, Estes st., 1 poll, machiney \$600, boats \$100, billiard tables \$200, house \$1800, work shop \$300, shop \$100, land 1½ acres \$400. Total \$3400.....	42.95
Daniel R. Harris, High st., 1 poll, house \$1200, barn \$100, out-buildings \$50, house lot \$200, woodland 3½ acres \$90. Total \$1640.....	21.19
George Harris, High st., 1 poll, 3 horses \$250, mule \$75, 11 cows \$330, 3 heifers \$60, yearling \$12, 26 fowl \$13, carriage \$50, house \$1000, 2 barns \$700, barn \$200, engine house \$50, house lot \$150, mowing Town hill 17 acres \$850, mowing Common fields 15 acres \$825, pasture Town hill 3 acres \$36, pasture Sandy hill 10 acres \$200,	

Pearson place 52 acres \$750, woodland Dyke 2 acres \$50, woodland 1 acre \$25, woodland Pearson 15 acres \$300, Cross lot 20 acres \$225, marsh Dyke 5 acres \$100, marsh Andrews 5 \$100, marsh Plum Island 3 acres \$30, marsh Paine's Creek 4½ acres \$65. Total \$6446.....	77.42
John D. Harris, High st., 1 poll, money at interest \$100, horse \$100, 2 colts \$150, carriage \$50, mowing 10 acres \$500, woodland 6 acres \$100. Total \$1000.....	13.70
Moses Harris, Summer st., 1 poll, house \$800, wood house \$50, house lot \$150, mowing 2 acres \$120 woodland 3½ acres \$200, marsh 3 acres \$60. Total \$1380.....	18.15
John T. Harris, Summer st., 1 poll, house \$550, barn \$50, land \$150. Total \$750.....	10.78
Anna Harris, High st., ½ house \$450, barn \$50, lot \$100. Total \$600, exempt \$500.....	1.17
Nathaniel Harris, High st., 1 poll, horse \$100, 2 cows \$60, swine \$10, 10 fowl \$5, house \$1000, barn \$200, house lot \$400. Total \$1775.....	22.77
Stephen R. Harris, Pleasant st., 1 poll, horse \$150, 8 fowl \$4, house \$600, barn and out-buildings \$200, land \$100. Total \$1054.....	14.34
Willard Harris, High st., 1 poll, 4 horses \$375, swine \$10, 8 fowl \$4, 2 carriages \$100, barge \$75, house \$800, barn \$175, out-buildings \$75, house lot \$150, tillage Common fields 5 acres \$250, tillage Scores' Island 4 acres \$250, woodland 2 acres \$40. Total \$2304.....	28.96
Thomas Harris (estate of) Hovey st., house \$600, house lot \$100. Total \$700, exempt.	
Benjamin Hart, Boxford road, 1 poll, land ¼ acre \$10. Total \$10.....	2.12
Fred O. Hart, Boxford road, 1 poll, mowing Cross lot 8 acres \$240. Total \$240.....	4.81
Hart & Lord, Boxford road, 2 horses \$200, 4 cows \$120. Total \$320.....	3.74
George A. Hart, Candlewood, 1 poll, bicycle \$75. Total \$75.....	2.88
Henry J. Hart, (estate of) Fruit st., horse \$150, 40 fowl \$20. Total \$170.....	1.99

Robert W. Hamilton, Linebrook, 1 poll, horse \$75, 2 cows \$60, 2 swine \$20, 25 fowls \$12, house \$600, 2 barns \$300, shop \$50, mowing 13 acres \$350, mowing 7 acres \$270, pasture 17 acres \$200, cow pasture 7 acres \$100, pasture Cogs- well 10 acres \$200, marsh 5 acres \$100, marsh 3 acres \$60. Total \$2397.....	30.04
Edward Haskell, High st., carriage \$75. Total \$75.	2.88
George Haskell, Beach road, 1 poll, public stocks \$1000, stocks without the state \$2500, horse \$100, cow \$30, 12 fowl \$6, house \$2700, barn \$1000, barn \$100, 2 grape houses \$200, Harris lot 4 acres \$2000, Heartbreak hill 35 acres \$1750, Lee's meadow \$1500, tillage Fellows \$250. To- tal \$13236.....	156.86
George Haskell and J. W. Averill, Trustees, High st., ½ house \$1100, ½ barn \$75, ½ house lot \$200, ½ pasture Town hill \$250. Total \$1625.....	19.01
George Haskell 2d, High st., 1 poll, stock in trade \$50, shop \$150. Total \$200.....	4.35
George H. Haskell, Central st., 1 poll, stock in trade \$300, horse \$100, carriage \$75. Total \$975....	13.41
Hannah B. Haskell, High st., ½ house \$400, house lot \$150. Total \$550.....	6.44
Sarah F. Haskell, Summer st., house \$500, lot \$100. Exempt.	
Samuel M. Haskell, Candlewood, 1 poll, horse \$100, 2 cows \$60, 3 heifers \$60, 2 yearlings \$24, 65 fowl \$33, house \$400, barn \$200, carriage house \$50, hen house \$150. Total \$1877.....	23.96
Mrs. Abigail O. Haskell, Central st, house \$1200, barn \$500, house lot \$400, meadow 1 acre \$20. Total \$1820.....	21.29
Ann Hayes, Depot sq., ½ brick mill \$1800, lot \$400. Total \$2200.....	25.74
Hayes & Falls, Summer st., stock in trade \$400, horse \$50, Total \$450.....	5.27
John W. A. Hayes, Depot sq., stock in trade \$300, 3 horses \$350, 100 fowl \$50, carriage \$200. To- tal \$900.....	12.53
John W. Hayes (estate of) stock in trade \$600, ½ brick mill \$1500, buildings in rear \$450, Lang	

building \$1000, barn Lang \$150, land \$300, Lang lot \$500. Total \$4500.....	52.65
Mrs. Smith E. Hayes, East st., house \$450, barn \$100, land \$100. Total \$650.....	7.61
Thomas Hayes, Pleasant st., house \$500, land \$100 Total \$600.....	9.02
John Heard, Trustee, So. Main st., horse \$100, pony \$100, 2 carriages \$200, furniture \$1000, house \$7000, house Baker \$1500, house Brown \$1000, house A. Caldwell \$1200, house and shed Choate \$1300, house J. Caldwell \$1200, ice house and sheds \$1500, barn and stable \$500, land and or- chard \$4000, mowing Choate 3 acres \$3000, house lot J. Caldwell \$200, house lot A. Cald- well \$300, house lot Kinsman \$600, house lot Appleton \$500, house lot Brown \$200, house lot Cogswell \$500, house lot and land Baker \$500. Total \$26400.....	308.88
Moses K. Henderson, Newmarch st., 1 poll, money at interest \$500, horse \$100, 2 carriages \$125, 2 houses \$1700, stable \$100, land Jewett 5 acres \$600, 2 house lots \$100. Total \$3225.....	39.73
Walter C. Henderson, Estes st., 1 poll, stock in trade \$100, horse \$100. Total \$200.....	4.34
Peter Hennessy, So. Main st., 1 poll, house lot Cen- tral st \$400. Total \$400.....	6.68
Albert Hicks, High st., 1 poll, stock in trade \$100, shop \$100. Total \$200.....	4.34
Albert P. Hills. Manning st., 1 poll, stock in trade \$1500, 2 horses \$350, 2 cows \$80, heifer \$25, 2 swine \$20, 12 fowl \$6, 2 carriages \$75, house \$1800, 2 barns \$200, out-buildings \$100, mow- ing 12 acres \$720, mowing Common fields 1½ \$125, wood Harris 5 acres \$100, 3 house lots \$300, 2 house lots Town hill \$100. Total \$6001	72.22
Albert S. Hills, No. Main st., 1 poll, horse \$100, 2 swine \$20, barge \$150, carriage \$75, house and store \$1500, barn \$150, shed \$50, house lot \$200, mowing 4 acres \$150, Total \$2395.....	30.03
Charles Hills, High st., 1 poll, bicycle \$50. Total \$50.....	2.59
Gorham T. Hills, High st., 1 poll, ½ house \$450,	

land \$100. Total \$550.....	8.44
David B. Hinckley, Water st., 1 poll, horse \$75, 10 fowl \$5, carriage \$50. Total \$130.....	3.52
John Hobbs, East st., 1 poll, house and 2 barns \$1600, lot \$200. Total \$1800.....	23.06
Susan Hobbs, East st., house \$500, land \$150. Total \$650, exempt.	
D. C. Hobson, (heirs of) Candlewood, mowing 3 acres \$120. Total \$120.....	1.40
George Hodgdon, East st., 1 poll, money at interest \$1000, 2 heifers \$40, 2 swine \$20, 60 fowl \$30, house \$700, 2 barns \$400, new barn \$1000, mowing 22 acres \$1100, mowing Pulsifer 7 acres \$550, mowing M. Neck 13 acres \$575, marsh 22 acres \$440, marsh Neck-gate 4½ acres \$90, marsh Kimball 2 acres \$40, marsh Brown 8 acres \$160, marsh Plum Island 10 acres \$100, marsh B. grass 3½ acres \$80. Total \$6325.....	76.01
George A. Hodgdon, East st., 1 poll, stock in trade \$200, 2 horses \$300, mule \$100, 20 cows \$600, 2 heifers \$40, 3 yearlings \$36, bull, swine \$10, 275 fowl \$138, house \$1000, barn \$250, tillage M. Neck 9 acres \$450, marsh 2 acres \$40, marsh 4 acres \$80, marsh Nourse 7 acres \$140, mowing 9 acres \$450, pasture 12 acres \$360. Total \$4224.....	51.42
George A. Hodgdon and George K. Adams, East st., mowing M. Neck 12 acres \$600. Total \$600.....	7.02
Amanda Hodgkins and Lucretia Brown, house Little Neck \$250. Total \$250.....	2.93
Caroline E. Hodgkins, Maple ave., ½ house \$1100, wood house \$50, house lot \$150. Total \$1300.	15.21
Daniel A. Hodgkins, County st., 1 poll, 30 fowls \$15, house County st. \$1500, shop \$150, land \$200, marsh \$100. Total \$1965.....	25.00
Sarah G. Hodgkins, East st., house \$1300, barn \$200, land \$200. Total \$1700, exempt \$1000.....	8.19
Robert S. Holbrook, Central st., 1 poll, bicycle \$75. Total \$75.....	2.88
Henry J. Holbrook, Central st., 1 poll, horse \$100, 2 carriages \$200. Total \$300.....	5.51
John Holland, Market st., 1 poll, house \$500, land	

\$100. Total \$600.....	9.02
Albert W. Holmes, East st., 1 poll, ½ house \$1250, ½ wood house \$50, ½ house lot \$150. Total \$1450.....	18.97
Charles Holmes, (heirs of) Boxford road, house \$400, lot \$100, land Common fields 2½ acres \$150. Total \$650, exempt.	
S. Louisa Holmes, Topsfield road, meadow 8 acres \$250, meadow 10 acres \$300, pasture 8 acres \$150. Total \$700, exempt \$500.....	2.34
Benjamin R. Horton, Candlewood, 1 poll, 3 horses \$300, 6 cows \$180, 3 heifers \$60, 4 swine \$40, 50 fowl. Total \$605.....	9.08
• Joseph Horton, Candlewood, 1 poll, house \$700, barn \$400, mowing 35 acres \$1400, meadow 8 acres \$200, pasture 23 acres \$345. Total \$3045.	37.63
William G. Horton, Candlewood, 1 poll, 5 horses \$500, 18 cows \$540, 5 colts \$300, bull \$20, 2 heifers \$40, swine \$10, 20 fowl \$10, carriage \$75, house \$1200, barn \$700, out-buildings \$150, mowing Richard's lot 1½ acres \$80, mow- ing Brown 1½ acres \$100, mowing 36 acres \$2460, pasture 7 acres \$210, pasture Board- man 16 acres \$500, pasture Kinsman 5 acres \$200, pasture Thurston 11 acres \$440, meadow 6 acres \$120, marsh 9 acres \$180. Total \$7835.	93.67
Joseph I. Horton, Market st., 1 poll, money at in- terest \$800. Total \$800.....	11.36
Francis L. Hovey, East st., East st., 1 poll, 12 fowl \$6, house \$900, shop \$100, house \$800, house Washington st., \$1100, out-buildings \$50, land East and Wainwright sts. \$400, land Washing- ington st. \$200. Total \$3556.....	43.61
Joseph Hovey, (heirs of) East st., house \$500, lot \$200. Total \$700, exempt.	
John Hovey, (heirs of) Hovey st., 20 fowl \$10, ½ house \$700, barn \$100, house lot \$200. Total \$1010.....	11.82
Nathaniel F. Hovey, (heirs of) East st., house and wood house \$600, lot \$150. Total \$750, exempt.	
Edward Howard, County st., 1 poll, 11 fowl \$6. Total \$6.....	2.07

Abel S. Howe, Linebrook, 1 poll, horse \$60, 5 cows \$150, 3 heifers \$60, 2 swine \$20, 20 fowl \$10, house \$600, barn \$150, mowing 4 acres \$140, pasture Pond 6½ acres \$75, pasture 55 acres \$300, pasture Prescott 4 acres \$40, pasture Hobbs 12 acres \$168, Bixby lot 8½ acres \$110, land lot 2½ acres \$75, land old house 2 acres \$50, Birch lot 4½ acres \$125, woodland 4 acres \$100, marsh 4 acres \$60, thatch 1½ acres \$18. Total \$2311.....	29.04
Clarence E. Howe, Linebrook, 1 poll, 2 oxen \$150, marsh 7 acres \$105, woodland 6 acres \$72. Total \$327.....	5.83
Emerson Howe, (heirs of) Linebrook, woodland 4 acres \$450. Total \$450.....	5.27
Frank E. Howe, Pleasant st., 1 poll, 23 fowl \$12, house \$500, lot \$100. Total \$600.....	9.16
George W. Howe, (heirs of) Ipswich Village, cow \$40, 35 fowl \$18, house \$700, barn \$100, shop \$25, mowing 3 acres \$150, woodland 7½ acres \$75, pasture 2 acres \$25, 1 right Muzzy hill pasture \$42. Total \$1175.....	13.75
Levi L. Howe, Gravel st., 1 poll, house \$600, barn \$100, lot \$100. Total \$800.....	11.36
Theodore C. Howe, Summer st., 1 poll, house \$600, lot \$150. Total \$750.....	10.78
Thomas A. Howe, High st., 1 poll, horse \$50, carriage \$50. Total \$100.....	3.17
Aaron W. Hubbard, East st., 1 poll, horse \$75, 4 cows \$120, 50 fowl \$25, house \$900, barn \$200 out-buildings \$75, house lot \$300, mowing ½ acre \$30, marsh 16 acres \$320. Total \$2045.	25.92
Everett S. Hubbard, East st., 1 poll, money at interest \$100. Total \$100.....	3.17
Francis A. Hubbard, East st., 1 poll barn \$75, land M. Neck 14 acres \$700. Total \$775.....	11.07
Seymour I. Hudgins, East st., 1 poll, 2 horses \$200, 7 cows \$210, 900 fowl \$450, carriage \$75, house \$1000, barn \$600, barn Treadwell's hill \$200, hennery \$300, mowing 26 acres \$1560, mowing 22 acres \$880, marsh 12 acres \$240. Total \$5715.....	68.87

Charles G. Hull, Central st., 1 poll, house lot \$150. Total \$150.....	3.76
Edward G. Hull, Wainwright st., 1 poll, stock in trade \$400, house \$600, house \$400, barn \$100, 2 house lots \$200. Total \$1700.....	21.89
James G. Hull, East st., 1 poll, horse \$100, cow \$30, swine \$10, $\frac{1}{4}$ house \$250, $\frac{1}{2}$ house \$300, barn \$50, land \$50, land \$200. Total \$990.....	13.59
John Hunt, (heirs of) East st., $\frac{1}{3}$ house \$500, out- buildings \$150, house lot and land \$400. Total \$1050	12.29
Samuel Hunt, (heirs of) house \$900, barn \$50, house lot \$200, land adjoining \$200. Total \$1350.....	15.80
Elijah Hurcombe, So. Main st., 1 poll, house Little Neck \$150. Total \$150.....	3.76
Eben Hurlburt, Willowdale, 1 poll, cow \$30, heifer \$20, 18 fowl \$9, house \$200, barn \$50, land \$50. Total \$359.....	6.20
Ipswich Creamery Co., Topsfield road, machinery \$700, Creamery building \$900, house \$400, land \$100. Total \$2100.....	24.57
Ipswich Gas Co., Hammatt st., gas pipes, retort and gasometer \$2000, brick building \$500, brick building Round house \$1000, brick building Round house \$1500, land \$400. Total \$3600.....	63.18
Ipswich Mills, Union st., machinery \$135000, 2 horses \$250, machinery \$20000, stone mill \$12000, brick addition \$4000, brick work shop and dry house \$7000, new brick work shop \$2000 brick store house \$6000, brick stable \$600, new dye house \$12000, shed \$100, coal shed \$600, office \$1000, store house wood \$300, store house at Railroad \$100, brick mill \$30000, 2 houses So. Main st. \$4000, 10 houses Peatfield st. \$7100, Lower mill building \$6000, other buildings \$900, boiler house \$1500, new building \$1000, mill privilege and dam \$12000, land under and about buildings \$1500, store house lot \$200, house lots So. Main st. \$400, 10 house lots Peatfield st. \$1000, land Peatfield st. \$200, land Lower mill \$600. Total \$267350.....	
Everett Irving, Central st., 1 poll, stock in trade	

\$500, horse \$75, carriage \$75. Total \$650.....	9.61
Amos E. Jewett, Ipswich Village, shop \$50, 1/3 barn \$40, Manning lot 3 acres \$100, pasture Muzzy hill 5 acres \$65, mowing 4 acres \$220. Total \$475.....	7.56
Charles Jewett, High st., 1 poll, money at interest \$2420, 3 horses \$300, 9 cows \$270, bull \$35, swine \$10, 75 fowl \$38, gondola \$300, 1/3 gondola \$100, carriage \$75, house \$850, shop \$250, 2 barns \$500, house Muddy river road \$300, mowing 7 acres \$280, pasture 16 acres \$520, house lot \$300, 1/2 Potter lot \$75, house lot Muddy river road \$100, land Central st. \$800, 1/2 old right Scott's hill \$50, land Common fields 7 acres \$365, pasture Town hill \$300, meadow \$20, tillage Common fields 3 acres \$150, woodland Pine Swamp 3 acres \$150, marsh 6 acres \$90, thatch bank \$30. Total \$8678.....	103.53
Charles Jewett, Trustee for George and Elizabeth Jewett, High st., money at interest \$5300, house \$1640, house lot \$300. Total \$7240.....	84.71
Charles S. Jewett, East st., 1 poll, 2 horses \$175, 2 cows \$60, 2 swine \$20, 50 fowl \$25, house \$250, barn and out-buildings \$150, land \$100. Total \$805.....	11.42
Clayton M. Jewett, Farm road, 1 poll, 2 horses \$200, 2 carriages \$150. Total \$350.....	6.10
Daniel G. Jewett, High st., house \$1000, barn \$200, house lot 1/4 acres \$200, mowing Common fields 4 acres \$240, woodland 1 1/4 acres \$100, marsh 7 acres \$140. Total \$1830.....	21.96
Israel K. Jewett, (heirs of) Market st., house \$1800, store \$2000, store Central st. \$1600, 2 barns \$600, out-buildings \$100, house lot \$600, land Central st. \$400, mowing Smith's hill 8 acres \$400, mowing Averill lot 3 acres \$525, mowing Pinder lot 8 acres \$400, mowing Newmarch 1 acre \$200, peat meadow 4 acres \$40, woodland, Pinder 6 acres \$300, Grape Island and marsh 10 acres \$100. Total \$9065.....	106.06
James P Jewett, High st., 1 poll, house \$800, barn \$100, lot \$150. Total \$1050.....	14.29

John J. Jewett, (heirs of) Summer st., house \$600, lot \$150. Total \$750, exempt	
Leander Jewett, Water st., 1 poll, house \$500, barn \$50, out-buildings \$100, building and wharf lot \$150. Total \$800.....	11.36
Mary E. Jewett, High st., land Common fields \$150. Total \$150.....	1.76
Nathan Jewett, High st., 1 poll, money at interest \$1150, gondola \$100, house \$600, house lot \$150, land Common fields 1¼ acres \$75, land Ross 1 acre \$100, woodland Pine Swamp 3 acres \$150, marsh 2 acres \$40. Total \$2365.....	29.68
Phebe K. Jewett, Ipswich Village, house \$600, ⅔ barn \$80, house lot \$50, woodland 1 acre \$70. Total \$800, exempt \$500.....	3.51
Rebecca Jewett, Central st., house \$1400, land \$100. Total \$1500	17.55
Stephen Jewett, High st., 1 poll, stock in \$300, money at interest \$1000, 3 horses \$300, 2 cows \$60, swine \$10, 50 fowl \$25, 2 carriages \$150, house \$700, house Ross \$800, house Grady \$600, barn \$300, barn Ross \$100, house lot \$200, house lot \$200, house lot Ross \$100, house lot Grady \$75, ½ Potter tillage \$75, tillage Common fields 7 acres \$365, pasture 16 acres \$520, woodland 3 acres \$150, woodland Baker 7 acres \$100, marsh 3 acres \$60. Total \$5990.....	72.09
Thomas L. Jewett, Water st., 1 poll, 26 fowl \$13. Total \$13.....	2.15
William H. Jewett, Summer st., horse \$50, 20 fowl \$10, house \$800, out-buildings \$150, 2 house lots \$350. Total \$1360.....	17.91
William H. Jewett, (heirs of) Ipswich Village, ½ house \$200, land \$25. Total \$225, exempt.	
Albert Jodrey, Fruit st., 1 poll, bicycle \$50. Total \$50.....	2.59
George E. Johnson, Topsfield road, 1 poll, 3 horses \$300, 8 cows \$240, 4 heifers \$80, swine \$10, 15 fowl \$8, carriage \$50, house \$1100, house \$300, barn \$300, out-building \$200, mowing 18 acres \$1080 meadow 6 acres \$180, woodland 4 acres \$80, pasture 82 acres \$984. Total \$4912.....	59.47

John A. Johnson, No. Main st., 1 poll, stock in trade \$4000, money at interest \$500, machinery \$3000, horse \$150, bicycle \$150, 2 carriages \$250, house \$2500, factory \$3500, shop \$200, barn \$200, house lot \$400, factory lot \$300. Total \$15150.....	179.26
Joseph Johnson, Central st., 1 poll, house \$1500, house lot \$200. Total \$1700.....	21.89
Charles F. Jordan, No. Main st., 1 poll, stock in trade \$200, 12 fowl \$6. Total \$206.....	4.41
Robert Jordan, East st., 1 poll, stock in trade \$3000, carriage \$75, house \$3000, stable \$300, house lot and garden \$800. Total \$7175.....	85.95
Harry Joyce, School st., 1 poll, house \$500, land \$200. Total \$700.....	10.19
William B. Joy, Hammatt st., 1 poll, house unfinished \$500, land \$1000. Total \$1500.....	19.55
Michael Judge, Mt. Pleasant ave., 1 poll, house \$600, land \$100. Total \$700.....	10.19
Jackson Express, Central st., stock in trade \$350, 2 horses \$200. Total \$550.....	6.44
Jeffrey's Neck Corporation, Neck pasture 475 acres \$23750. Total \$23750.....	277.88
Ward F. Kenney, Washington st., 1 poll, 16 fowl \$8, house \$500, house lot \$175, land 1½ \$50. Total \$733.....	10.57
Samuel Kilborn, Grape Island, 1 poll, horse \$50, 2 cows \$60, 50 fowl \$25, house \$300, barn \$100, mowing 5 acres \$175, marsh 9 acres \$90, marsh and upland 10 acres \$100. Total \$900.....	12.54
John Kilborn, Grape Island, 1 poll, house \$200. Total \$200.....	4.34
Alfred Kimball, (heirs of) County st., house \$1000, barn \$150, lot \$200. Total \$1350.....	15.80
Daniel Kimball, Market st., 1 poll, horse \$100, 2 oxen \$150, 4 cows \$120, 50 fowl \$25, carriage \$50, house \$1200, barn \$400, barn \$100, house lot ¼ acre \$300, mowing, Bush hill, 23 acres \$1150, pasture, Bush hill, 38 acres \$446, pas-pasture 5 acres \$125, pasture Timber hill 9 acres \$200, 11-16 old right Bush hill \$150, marsh 4 acres \$80, marsh 2 acres \$40, marsh Plum Is-	

land 5 acres \$50. Total \$4686.....	56.83
Daniel W. Kimball, Boxford road, 1 poll, W. hill pasture 10 acres \$100, W. hill mowing 3 acres \$100, Great Flats and thatch bank \$25. Total \$225.....	4.63
Fred A. Kimball, County st., 1 poll, house at Little Neck \$150. Total \$150.....	3.76
John Kimball, (heirs of) Topsfield road, house \$800, barn \$200, shop \$150, house lot \$150, wood land $4\frac{3}{4}$ acres \$100, pasture \$40, land $1\frac{1}{2}$ acres \$70, land by river \$30. Total \$1540.....	18.02
Nathaniel S. Kimball, Market st., 1 poll, money at interest \$100, pasture Bush hill \$60, land Central st. \$300. Total \$460 :.....	7.39
Phillip Kimball, Boxford road, 1 poll, horse \$75, carriage \$50, house \$500, barn \$100, shop \$150, mowing 5 acres \$300, marsh 3 acres \$60. Total \$1235.....	16.45
William Kimball, (heirs of) Salem road, house \$700, barn \$200, mowing 12 acres \$720. Total \$1620.	18.95
William Kimball, Salem road, 1 poll, money at interest \$200, horse \$75, cow \$30, swine \$10, 22 fowl \$11. Total \$326.....	5.81
Joseph King, High st., 1 poll, horse \$75, cow \$30, carriage \$75, house \$900, house \$400, barn \$100, house lot $\frac{1}{4}$ acre \$200, land M. river road \$100, land Lull's lot $3\frac{1}{2}$ acres \$175. Total \$2055.....	26.05
James Kinnear, Linebrook, 1 poll, 3 horses \$250, 4 cows \$120, 2 heifers \$40, swine \$125, fowl \$63, house \$600, barn and out-buildings \$200, pasture 48 acres \$480, mowing 10 acres \$100, meadow 6 acres \$150, pasture 30 acres \$300, woodland 9 acres \$250. Total \$2563.....	31.99
Clarrisan Kinsman, County st., money at interest \$1400. Total \$1400.....	16.38
Joanna Kinsman, County st., money at interest \$2600, house \$1500, land \$300. Total \$4400.....	51.48
Aaron Kinsman, Argilla, 1 poll, money secured by mortgage \$6000, horse \$100, 2 oxen \$150, house \$1500, barn \$200, barn \$1000, out-buildings \$100, house Patch \$900, barn Patch \$500, mow-	

ing 35 acres \$2500, mowing Patch 21 acres \$1260, pasture Patch 30 acres \$600, pasture 42 acres \$1260, marsh 27 acres \$540, marsh Patch 36 acres \$720, marsh Fowler 7 acres \$140 marsh Day 7½ acres \$175, woodland 1½ acres \$100, woodland Patch ½ acre \$20, Marshall lot 3 acres \$120, thatch 10 acres \$100, mortgage of A. P. Burnham, \$2300. Total \$20285.....	239.34
Gustavus Kinsman, School st., 1 poll, stock in trade \$500, 3 horses \$400, 15 cows \$450, bull \$25, swine 10, 3 carriages \$300, house \$3800, house \$800, barn and out-buildings \$1200, barn \$200, house Payne st., \$1500, house Estes st. \$1500, mowing Pynchon 8 acres \$2000, land Payne st. \$300, mowing Father's 5 acres \$350, Galbraith lot 10½ acres \$787, mowing old field 4 acres 400, Lee's meadow 7 acres \$600, Fitz lot \$35 acres \$1050, pasture 6 acres \$180, pasture Appleton 8 acres \$240, ½ pasture Dodge 10½ acres \$300, ½ old right Scott's hill \$50, marsh Father's 8 acres \$160, marsh Baker 10 acres \$200 marsh Haffield 1¼ acres \$45, marsh Burnham 6 acres \$120, marsh Treadwell 8 acres \$160, marsh Kimball 4 acres \$80, 3 house lots Estes st., \$600. Total \$18307.....	216.08
J. Farley Kinsman, Beach road, 1 poll, money at interest \$1000, 3 horses \$300, 8 cows \$240, 2 heifers \$40, 2 swine \$20, 60 fowl \$30, carriage \$100, house \$1200, house Brown \$600, barn Brown \$600, out-buildings \$50, barn \$500, carriagehouse \$300, mowing Brown 29 acres \$1450 pasture 14 acres \$420, gravel pit lot 9 acres \$400, mowing Father's 7 acres \$490, marsh Father's 12 acres \$240, pasture Jenkin's hill 37 acres \$555, pasture P. Plain 1 acre \$15. Total \$8550.....	102.03
Willard B. Kinsman, County st., 1 poll, stock in trade \$300, 3 horses \$400, 11 cows \$330, 2 heifers, 2 swine \$20, 40 fowl \$20, carriage \$100, house \$1200, barn \$500, barn old place \$200, ice house \$100, out-buildings \$100, new barn \$200, mowing 10 acres \$700, mowing 12 acres	

\$720, Fellow's lot pasture 10 acres \$400, pasture 12 acres \$500, pasture Appleton 5 acres \$100, meadow 12 acres \$480, marsh 21 acres \$420. Total \$6830.....	81.61
Willard F. Kinsman, Candlewood, 1 poll, stocks out of the state \$1100, 4 horses \$300, 7 cows \$210, 4 heifers \$100 3 colts \$250, 4 swine \$40, bull \$25, 75 fowl \$38, carriage \$100, house \$1400, barn \$800, barn Wade \$300, mowing 24 acres \$1400, mowing 20 acres \$1680, land 12 acres \$600, marsh 10 acres \$150. Total \$8493.....	101.37
Bethiah Kinsman, County st., house \$900, barn \$100, house lot 1¼ acres \$400. Total \$1400.....	16.38
William H. Kinsman, (estate of) stock in trade \$300 4 horses \$400, 16 cows \$480, 2 swine \$20, 30 fowl \$15, carriage \$50, house \$900, house Wade \$900, house Whipple \$700, 2 barns \$800, barn Wade \$200, barn Whipple \$100, house Mitchell \$1600, small house \$500, woodhouse \$50, mowing 37 acres \$2000, mowing 3½ acres \$175, mowing Lampson 12 acres \$600, mowing Whipple 1¾ acres \$100, meadow 1 acre \$25, meadow 7 acres \$140, pasture 15 acres \$350, marsh 10 acres \$200, 2 house lots, Mitchell \$600. Total 11805.....	138.12
William H. Kirk, High st., 1 poll, 15 fowl \$8, shop \$50, land 2 acres \$70, mowing Common fields 2½ acres \$125. Total \$253.....	4.96
Frank W. Keyes, High st., 1 poll, stock in trade \$200, horse \$125, 2 carriages \$125. Total \$450.	7.27
Michael Laffy, Washington st., 1 poll, swine \$10, house and buildings \$700, land ¼ acre \$200. Total \$910	12.65
Charlotte Lakeman, School st., house \$800, mowing 7¾ acres \$450. Total \$1250.....	14.63
Eben Lakeman, (heirs of) East st., house \$1100, barn \$100, house lot \$200, tillage Common fields 1½ acres \$100. Total \$1500.....	17.55
George R. Lake nan, exr. estate R. Russell, money at interest \$6000. Total \$6000.....	70.20
George R. Lakeman, East st., 1 poll, house Little Neck \$150, hennery \$50, barn \$150, pasture and	

woodland 10 acres \$250, tillage 9 acres \$550, marsh 20 acres \$400, marsh 6 acres \$50. Total \$1610	20.84
J. Howard Lakeman, Prospect st., bicycle \$50. To- tal \$50	2.59
James H. Lakeman, Prospect st., 1 poll, house \$1000, shop \$50, land \$150. Total \$1200	16.04
John B. Lamson, (heirs of) 1 share P. S. & P. R.R. \$100, house and shop \$700, land \$100. Total \$900, exempt \$500	4.68
John Lane, (heirs of) High st., house \$900, barn and shed \$150, land \$200, mowing 2 acres \$100, mowing Common fields 3 acres \$150, marsh P. Island 6 acres \$60. Total \$1560	18.25
Ellen V. Lang, Central st., house \$1400, house Peat- field st. \$600, barn \$150, house lot Central st. \$200, house lot Peatfield st. \$100, house lot Es- tes st. \$100, 1 new right Bush hill \$75. Total \$2625	30.71
William H. Lavalette, Linebrook, 1 poll, 2 horses \$100, cow \$30, heifer \$20, swine \$10, 18 fowl \$9, marsh 13 acres \$130, woodland 5 acres \$100. Total \$399	6.67
Elizabeth C. Lavalette, Linebrook, house \$600, barn \$100, out-buildings \$50, mowing 12 acres \$350. Total \$1110	12.99
Mary Lawrence, High st., ½ house \$600, lot \$100. Total \$700, exempt \$500	2.34
Robert B. Lawton, Linebrook, 1 poll, horse \$50, 2 cows \$60, 20 fowl \$10. Total \$120	3.40
Mrs. R. B. Lawton, Linebrook, house \$700, barn \$100, out-buildings \$50, mowing 7 acres \$175, meadow 5 acres \$100, pasture 30 acres \$300, woodland 3½ acres \$70, pasture Conant 7 acres \$70. Total \$1565	18.31
Mrs. Carrie S. Leet, Green st., house \$500, land \$100. Total \$600	7.02
Frank Lefavor, Topsfield road, 1 poll, horse \$75, colt \$50, 4 heifers \$80. Total \$205	4.40
Viola Lefavor, Gravelly Brook, house \$300, barn \$100, mowing 8 acres \$160, meadow 9 acres \$90, pasture 3 acres \$30, pasture Timber lot 10	

acres \$100. Total \$780.....	9.13
Joseph Leno, Boxford road, 1 poll, horse \$100, carriage \$50, house \$700, barn \$100, land 1 acre \$200. Total \$1150	15.46
Lucie A. Lewis, Mineral st., marsh Plum Island 7 acres \$70. Total \$70.....	.82
Mrs. M. Lindberg, Market st., house \$900, barn \$100, lot \$150. Total \$1150, exempt \$500.....	7.61
Aaron Lord, Salem road, 2 horses \$200, 5 cows, 2 heifers \$40, swine \$10, 50 fowl \$25, carriage \$50, house \$1100, barn \$400, out-buildings \$200, house High st., wood house \$50, mowing 4 acres \$240, meadow and woodland 6 acres \$300, house lot High st. \$150, marsh 3½ acres \$53, thatch 3 acres \$20. Total \$4088.....	49.84
Asa Lord, (heirs of) High st., house and store \$4000, new barn \$600, barn \$150, house opposite \$1000, house Gould \$400, house Kimball \$1500, house Clark \$800, house Stillings \$800, barn Green's Point \$250, barn R. road \$50, barn Clark \$175, barn Stillings \$150, shop Gould \$100, house and store lot \$300, house lot Stillings \$300, house lot Kimball \$200, house lot Clark \$150, house lot Gould \$200, barn Gould \$200, mowing Hatter's lot 9 acres \$700, mowing R. road 4½ acres \$500, mowing Shatswell 9 acres \$950, mowing Green's Point 4 acres \$400, pasture Town hill 15 acres \$300, woodland W. Neck 5½ acres \$250, woodland Harris 3½ acres \$235, clover lot 5 acres \$150, ½ old right Scott's hill \$200, marsh Shatswell 8 acres \$240, marsh Hundreds 9 acres \$135, marsh Edwards 2½ acres \$50, marsh Harris 3 acres \$60, marsh Green's Point 2½ acres \$75, mortgage real estate Samuel H. Baker \$600. Total \$16170	188.69
Asa Lord, (estate of) stock in trade \$4000, money secured by mortgage \$16000, 2 horses \$250, cow \$30, swine \$10, carriage \$150. Total \$20440.....	239.15
Abram Lord, (heirs of) tillage 5 acres \$250, meadow \$120, ½ new right W. hill pasture \$10. Total \$280.....	3.28

Aaron P. Lord, (heirs of) money at interest \$500, house \$3000, barn \$300, house lot and land \$500, pasture and woodland 22½ acres \$400, 1 old and 1 new right Bush hill \$150. Total \$4850.....	56.75
Austin, Lord, High st., 1 poll, stock in trade \$100, horse \$75, 27 fowl \$14, carriage \$50, ½ house \$400, house lot \$300, tillage \$50, woodland 10 acres \$250. Total \$1239.....	16.50
Caleb Lord, High st., 1 poll, house \$600, barn \$150, barn Common fields \$50, land and orchard \$300, woodland 1½ acres \$15, woodland W. Neck 1½ acres \$30, ½ cow pasture 8 acres \$200, P. Plain 5 acres \$125. Total \$1470.....	19.20
Caleb and George A. Lord, woodland, Turkey hill 32 acres \$960, woodland Sawyer lot 2 acres \$50, mowing Sawyer lot 5 acres \$250, marsh 10 acres \$200. Total \$1460.....	17.09
Caroline E. Lord, High st., marsh 3½ acres \$70. Total \$70, exempt.	
Charles W. Lord, (heirs of) High st., 1-6 house \$400, ½ barn \$50, woodland Pine Swamp 10 acres \$150, woodland Linebrook 4 acres \$100, ½ house lot \$50. Total \$750.....	8.78
Mrs. Daniel Lord, Market st., house and store \$1500, lot \$500. Total \$2000.....	23.40
Eben Lord, High st., 1 poll, land 3 acres \$300. To- tal \$300.....	5.51
Eben and Thomas R. Lord, New Boston, house \$500, barn \$250, shed \$200, out-buildings \$150, mowing 2 acres \$100, tillage 3 acres \$90, ½ old right W. hill pasture \$33, ½ old and ½ new right W. hill pasture \$81, ½ new right \$65. Total \$1469.....	17.19
Ezra W. Lord, (heirs of) Summer st., house \$1100, barn \$150, woodshed \$100, house lot \$150, wood land 1½ acres \$60, woodland 1½ acres \$30, woodland W. Neck 1½ acres \$30. Total \$1620.	19.01
Edward Lord, High st., 1 poll, 2 horses \$150, 5 cows \$150, 2 heifers \$40, 37 fowl \$19, ⅓ house \$600, barn \$200, house lot \$100, mowing Tuttle's point 13 acres \$910, 6 old and 1 new right Tur-	

key hill pasture \$360, woodland Common fields 1 acre \$30, woodland P. Plain 2 acres \$80, marsh Tuttle's point 3 acres \$60, marsh Dyke 2 acres \$40. Total \$2739.....	34.06
Frank H. Lord, Mineral st., 1 poll, horse \$100, carriage \$75, house \$1000, barn \$150, house lot \$175. Total \$1500.....	19.55
George H. Lord, Summer st., 1 poll, 17 fowl \$9. Total \$9.....	2.11
George A. Lord, High st., 1 poll, money at interest \$2500, horse \$75, 15 fowl \$8, carriage \$75, house \$1400, barn \$150, barn Common fields \$50, 2 houses Manning st. \$1300, house Pleasant st. \$1000, house lot $\frac{1}{4}$ acre \$200, 2 house lots Manning st. \$100, woodland and Wildes' pasture $6\frac{1}{2}$ acres \$130, woodland W. Neck $2\frac{1}{2}$ acres \$100, woodland W. Neck $1\frac{1}{4}$ acres \$40, woodland Kimball 2 acres \$50, marsh 5 acres \$100, marsh P. Island $10\frac{1}{2}$ acres \$105, land Haskell 3 acres \$350. Total \$7733.....	92.48
George E. Lord, High st., 1 poll, horse \$60, 2 cows \$80, 40 fowl \$20, house \$900, barn \$100, shop \$100, house lot $\frac{1}{4}$ acre \$240, tillage 5 acres \$250, tillage and black grass W. Neck 4 acres \$120, woodland P. Plain $1\frac{1}{2}$ acres \$30, woodland and marsh Reedy 6 acres \$120, woodland W. Neck 2 acres \$40. Total \$2060	26.10
Isaac Lord, house \$400, barn \$100, house lot \$50, woodland \$15, woodland P. Plain $1\frac{1}{4}$ acres \$15, marsh 10 acres \$150, thatch 2 acres \$20. Total \$750.....	8.78
James A. Lord, Spring st., 1 poll, horse \$75, carriage \$50, house \$800, barn \$50, house lot \$200 Total \$1175.....	15.75
James B. Lord, No. Main st., 1 poll, money at interest \$1000. Total \$1000.....	13.70
John Lord, (heirs of) woodland, Linebrook, 4 acres \$40. Total \$40.....	.47
John E. Lord, High st., 1 poll, woodhouse \$50, house lot \$350. Total \$400.....	6.68
John F. Lord, Boxford road, 1 poll, horse \$50, house \$500, barn \$75, house lot \$50. Total	

\$675.....	9.90
John W. Lord, (estate of) Gravel st., house \$500, barn \$100, house lot \$100, mowing 1½ acres \$80, woodland \$50. Total \$830.....	9.72
Jos ph H. Lord, High st., 1 poll, horse \$50, 2 cows \$60, swine \$10, 40 fowl \$20, house \$700, barn \$100, shop \$50, mowing 10 acres \$450, house lot \$100, pasture 2 acres \$20, ½ old right Scott's hill \$50, marsh 7 acres \$105, marsh Hun- dreds 2 acres \$30, thatch 2 acres \$20. Total \$1765.....	22.65
Josiah Lord, Mineral st., 1 poll, money at interest \$1800, house \$1800, barn \$200, house lot and gar- den ½ acre \$300, house lot and garden Central st. \$500, land rear of house lot 1 acre \$100. To- tal \$4700....	56.99
Josiah Lord Jr., High st., 1 poll, horse \$100, house \$1000, barn \$100, house lot \$200, mowing 4 acres \$240, peat meadow 2½ acres \$25, Per- kin's lot 2 acres \$70, woodland 6 acres \$100. Total \$1835.....	23.47
Luther Lord, High st., 1 poll, horse \$100, swine \$10, 40 fowl \$20, ½ house \$700, barn \$150, house lot \$250, land Belcher's hill 1¼ acres \$60, wood- land 3¾ acres \$100, woodland 1 acre \$15. To- tal \$1405.....	18.44
Luther A. Lord, High st., 1 poll, horse \$75, land 1¼ acres \$60, tillage Common fields 3 acres \$150. Total \$285.....	5.34
Mary E. Lord, High st., marsh 2 acres \$40. Total \$40, exempt.	
Sarah F. Lord Summer st, ½ house \$600, wood house \$25, ½ house lot \$100. Total \$725, ex- empt \$500.....	2.63
Thomas R. Lord, Boxford road, 1 poll, 125 fowl \$63. Total \$63	2.74
Thomas H. Lord, High st., 1 poll, money at inter- est \$2000, horse \$100, carriage \$75, house \$1400, house Kimball \$900, house lot \$200, house lot \$200, land in rear 3 acres \$200, til- lage 3½ acres \$200, woodland W. Neck 4 acres \$175. Total \$5450.....	65.77

Walter E. Lord, High st., 1 poll, stock in trade \$1200, ½ house \$700, ½ barn \$75, ½ wood house \$25, house lot \$150. Total \$2150.....	27.16
Andrew Low, Fruit st., 1 poll, money at interest \$2000, 20 fowl \$10, house \$1200, barn \$150, house lot \$150, tillage 3 acres \$150. Total \$3660	44.83
B. Howard Low, Washington st., 1 poll, house \$600, wood house \$50, house lot \$100. Total \$750	10.78
George Low, (heirs of) Rowley road, house \$1200, barn and land \$1500, barn \$500, out-buildings \$300, barn, Bullbrook, \$200, mowing, woodland and pasture 74 acres \$3700, mowing Bullbrook 25 acres \$750, mowing Green's Point 6 acres \$360, pasture Turkey hill 33 acres \$350, pasture Sawyer 30 acres \$150, pasture Bullbrook 145 acres \$870, marsh Green's Point 14 acres \$280, marsh Harris 6 acres \$60, marsh Conant 3 acres \$60. Total \$10280.....	120.28
Georgia Low, Rowley road, 2 horses \$200, 12 cows \$350, 2 swine \$20. Total \$580.....	6.79
Georgia Low, Guardian of George and Alice G. Low, money at interest \$1000. Total \$1000...	11.70
George H. Low, High st., 1 poll, 3 horses \$400, 24 fowl \$12. Total \$412.....	6.82
John Low, (heirs of) Argilla, house \$900, barn \$300, out-buildings \$100, mowing 34 acres \$2040, pasture 24 acres \$840, woodland 4 acres \$200, marsh 38½ acres \$770. Total \$5150.	60.26
John C. Low, High st., 1 poll, stock in trade \$100, 9 cows \$270, house \$300, barn \$100, house lot and land Town hill \$500, Total \$1770.....	22.71
Nathaniel T. Low, Neck road, 1 poll, 2 horses \$200, 11 cows \$330, 2 oxen \$150, bull \$20, 4 swine \$40, 75 fowl \$38, house \$1000, barn \$500, 2 barns \$600, out-buildings \$500, silo \$100, shop \$50, mowing 19 acres \$800, pasture and tillage 21 acres \$600, pasture Town hill 12 acres \$280, pasture Cogswell 8 acres \$240, pasture Town hill 6 acres \$150, mowing Cogswell 1 acre \$50, marsh 9 acres \$180. Total \$5828.....	7.19
Winthrop Low, Summer st., 1 poll, 3 shares P. S.	

and P. R. Road \$300, money at interest \$500, house Summer st. \$1200, out-buildings \$100, house lot \$200. Total \$2300.....	28.91
Abram Lummus, (heirs of) Boxford road, house \$400, out-buildings \$100, mowing 22 acres \$440 tillage 2 acres \$150, pasture 25 acres \$250, marsh Norton's Island 14 acres \$280, marsh Falls 5 acres \$100. Total \$1720.....	20.12
John Lummus, (heirs of) High st., woodland 2 acres \$74, Great Flats 2 acres \$30. Total \$105.	1.23
George E. Macarthy, No. Main st., 1 poll, stock in trade \$200, 2 horses \$200, 2 carriages \$150. To- tal \$550.....	8.44
Jabez Mann, (heirs of) Washington st., house \$1000, barn \$250, house lot and land 1½ acres \$600. Total \$1850.....	21.65
James F. Mann, Washington st., 1 poll, 3 cows \$90, 2 heifers \$40. Total \$130.....	3.52
John W. Mansfield, Candlewood, 1 poll, 10 fowl \$5 house \$500, barn \$100, mowing 5 acres \$200, pasture 11 acres \$140. Total \$945.....	13.06
Everard H. Martin, Central st., 1 poll, money at interest \$1300, horse \$175, 3 carriages \$300, house \$3000, house lot \$800, house lot oppo- site \$600. Total \$6175.....	74.25
Joseph Marshall, Candlewood, 1 poll, money at in- terest \$1500, 4 horses \$400, 10 cows \$300, heif- er \$20, colt, 2 swine \$20, 50 fowl \$25, carriage \$100, house and out-buildings \$1800, house \$750, barn \$800, barn \$150, mowing 14 acres \$840, mowing School 16 acres \$640, mowing Argilla 9 acres \$500, mowing 10 acres \$400, pasture 12 acres \$500, pasture 18 acres \$360, marsh 9 acres \$180, marsh 3½ acres \$70, ½ Day marsh 7½ acres \$175. Total \$9580.....	114.09
Thomas Marriott, Boxford road, 1 poll, horse \$75, 2 cows \$60, 3 heifers \$60, 40 fowl \$20, house \$400, barn \$50, tillage 10 acres \$260, tillage Harris right 6 acres \$150. Total \$1075.....	14.59
Alexander McPhee, Boxford road, 1 poll, horse \$50, cow \$40, 30 fowl \$15, buildings \$75, mow- ing 4 acres \$150. Total \$325.....	5.86

Austin Measures, No. Main st., 1 poll, stock in trade \$1000. Total \$1000.....	13.70
Ezra Merrill, East st., cow \$30, 9 fowl \$5, house \$700, barn \$100, house lot \$100. Total \$900, exempt \$500.....	5.09
James R. Merry, Washington st., 1 poll, 10 fowl \$5. Total \$5.....	2.06
Francis H. Macawthy, Washington st., 1 poll, house \$1200, lot \$200. Total \$1400.....	18.38
Joanna McDole, Warren st., house \$500, lot \$150. Total \$650, exempt.	
John McHale, Hammatt st., 1 poll, stock in trade \$500, horse \$75. Total \$575.....	8.73
Dexter McIntire, Pine Swamp, 1 poll, 2 cows \$60, 20 fowl \$10, house \$200, land \$25. Total \$295.	5.45
James McLaughlin, Pleasant st., 1 poll, 17 fowl \$8, house \$500, lot \$100. Total \$608.....	9.11
N. A. Millett, (heirs of) Spring st., land Dennis 4 acres \$400. Total \$400.....	4.68
Margaret Mitchell, County st., house \$850, wood-house \$50, house lot \$100. Total \$1000, exempt \$500.....	5.85
Mrs. W. A. Mitchell, P. Plain, house \$900, barn \$150, mowing 10 acres \$200, pasture 6 acres \$72. Total \$1322.....	15.47
William A. Mitchell, P. Plain, 1 poll, 3 horses \$300, 4 cows \$120, heifer \$20, 2 swine \$20, 25 fowl \$13, carriage \$100. Total \$573.....	8.70
James B. Mitchell, Muddy river, 1 poll, 3 horses \$250, 18 cows \$540, heifer \$25, 4 swine \$40, 35 fowl \$18, house \$500, barn \$400, barn \$100, shop \$100, mowing 8 acres \$400, mowing 40 acres \$1600, pasture 35 acres \$800, woodland 26 acres \$630, marsh 6 acres \$60, marsh 5 acres \$50, marsh 15 acres \$225, marsh 3 acres \$60. Total \$5798.....	69.83
Dennis Minnehan, Mt. Pleasant, 1 poll, house \$600, 2 house lots \$400. Total \$1000.....	13.70
Richard Moore, Washington st., 1 poll, house \$1000, barn \$100, lot \$150. Total \$1250.....	16.63
Katharine Morley, (estate) No. Main st., money at interest \$800, house \$1200, barn \$100,	

house lot \$200, woodland 1 acre \$30. Total \$2330	27.26
Aaron Morse, (heirs of) Grape Island, land \$50. Total \$50.....	.59
Austin Morse, Topsfield road, 1 poll, horse \$75, cow \$30, 15 fowl \$8. Total \$113.....	3.33
Charles W. Merrill, Green st., 1 poll, horse \$150, 2 carriages \$250. Total \$400.....	6.68
Bridget Murrey, Washington st., horse \$150, 2 cows \$60, swine \$10, 16 fowl \$8, house Stalker \$800, barn Stalker \$200, house \$700, house \$500, wood house \$50, land Stalker \$500, 2 house lots \$250, tillage 5 acres \$300, marsh 6 acres \$120. Total \$3648.....	42.68
Joseph A. Nason, Pleasant st., 1 poll, horse \$75, carriage \$50, house \$600, barn \$100, house lot \$150. Total \$975.....	13.41
Benjamin Newman, Market st., 1 poll, stock in trade \$700, store and house \$600, out-buildings \$50, land \$300. Total \$1650.....	21.31
John W. Newman, Boardman st., 1 poll, stock in trade \$800, 20 fowl \$10, house \$1200, out-buildings \$100, land \$150. Total \$2260.....	28.45
Mark Newman, High st., 1 poll, stock in trade \$1500, Newman Block \$3000, land Block \$150, land High st. \$150. Total \$4800.....	58.16
Mary S. Newton, Central st., house \$1400, wood-house \$100, 2 house lots \$400. Total \$1900	22.23
Malachi Nolan, Central st., 1 poll, stock in trade \$300, 30 fowl \$15, house \$1100, shop \$300, shop \$200, out-buildings \$50, 2 house lots \$500. Total \$2465.....	30.85
T. Morley Norman, Central st., 1 poll, horse \$100, carriage \$50, stock in trade \$200. Total \$350.	6.10
Alfred Norman, So. Main st., 1 poll, stock in trade \$100, shop \$100, lot \$200. Total \$400.....	6.68
Caroline Norman, Central st., stock in trade \$300, 60 fowl \$30, house \$800, barn \$100, house lot \$200. Total \$1430, exempt \$500.....	10.88
Daniel P. Nourse, (heirs of) Summer st., ½ house \$500, barn \$75, house Banner \$900, wood house \$75, house lot \$100, house lot Banner \$150,	

marsh 5 acres \$100. Total \$1900	22.23
Hervey Nourse, Ipswich Village, woodland 3½ acres \$100. Total \$100	1.17
John W. Nourse, Ipswich Village, horse \$100, cow \$30, carriage \$50, house \$1000, barn \$150, out- buildings \$100, mowing 19 acres \$1140, pas- ture 50 acres \$850, marsh 4 acres \$80. Total \$3500	42.95
Luther Nourse, Pingree's Plain, house \$200, barn \$200, land 4½ acres \$100, marsh 5½ acres \$110. Total \$610	7.14
Warren Nourse, County st., 1 poll, money at inter- est \$500, house \$1100, barn \$150, 2 barns Heard farm \$700, barn Village \$100, house lot \$300, mowing 12 acres \$660, mowing 18 acres \$1260, mowing L. Nourse 4 acres \$240, pasture 11 acres \$165, woodland 3½ acres \$100, marsh 29½ acres \$590, marsh Hubbard 13 acres \$260, marsh L. Nouse 3 acres \$60, thatch \$50. To- tal \$6235.....	74.95
Thomas H. O'Connor, (heirs of) Linebrook, house \$400, tillage 2 acres \$100, tillage and pasture 1½ acres \$75, woodland 3 acres \$100. Total \$675.....	7.95
Charles Olson, Central st., 1 poll, stock in trade \$200, 2 horses \$200. Total \$400.....	6.68
Henry L. Ordway, School st., 1 poll, horse \$75, cow \$30, 2 swine \$20, 50 fowl \$25, carriage \$50, house \$600, barn \$200, out-buildings \$50, mowing 5 acres \$700. Total \$2050.....	25.99
Charles Palmer, No. Main st., 1 poll, stock in trade \$200, stocks out of the state \$1000, money at interest \$400, horse \$150, carriage \$100, stable \$300, house lot and land \$600. Total \$2750.....	34.18
Nathaniel Palmer & Son, East st., stock in trade \$300, 2 horses \$200. Total \$500.....	5.85
Hannah Parsons, County st., house \$900, lot \$100. Total \$1000, exempt \$500.....	5.85
John Patch, (heirs of) Candlewood, horse \$50, carriage \$50, house \$300, barn \$200, out-build- ings \$100, land 2½ acres \$200. Total \$1400, exempt \$1000.....	4.68

Sarah A. Patterson, Estes st., 25 fowl \$13, house \$800, lot \$200. Total \$1013, exempt \$500.....	6.00
Ezekiel Peabody, (heirs of) Market st., store \$1500 out-building \$50, $\frac{1}{2}$ woodland Muddy river \$65, store lot \$500, marsh 3 acres \$60, marsh 4 acres \$60. Total \$2235.....	26.15
John Q. Peabody, M. House Green, 1 poll, house \$2000, barn and out-buildings \$300, house lot \$500, mowing 12 acres \$960, meadow 7 acres \$210. Total \$3970.....	48.45
Moses Peabody, (heirs of) rights Bush hill \$155, rights Bush hill \$50, rights Bush hill \$50, marsh 6 acres \$90, woodland $1\frac{1}{3}$ acres \$30, woodland Linebrook 2 acres \$30. Total 405, exempt \$270.	1.40
James Peatfield, (heirs of) Central st., house \$1700, barn \$200, house lot \$300, peat meadow \$10. Total \$2210.....	25.86
Joseph Peatfield, Topsfield road, house and barn \$600, land \$100. Total \$700.....	8.19
Sanford Peatfield, (heirs of) Washington st., house \$1600, house \$300, out-buildings \$100, house lot \$200, house lot Mt. Pleasant \$50. Total \$2250.....	26.33
I. E. B. Perkins, Green st., 1 poll, stock in trade \$1200, horse \$100. Total \$1300.....	17.21
John Perkins, Green st., 1 poll, 2 cows \$80, 20 fowl \$10, house \$1800, $\frac{1}{4}$ house \$300, grape house \$100, wood house \$100, out-buildings \$50, $\frac{1}{2}$ house Horton \$800, wood house \$50, $\frac{1}{2}$ house and shop \$600, house Baker \$1200, barn \$50, barn Treadwell's Island \$50, $\frac{1}{2}$ wood house \$20, house lot and garden \$400, mowing Pinder lot 1 acre \$60, mowing Treadwell's Island 30 acres \$750, house lot Horton \$200, $\frac{1}{2}$ house lot Wellington \$75, house lot Baker \$100, $\frac{1}{4}$ lot \$75, $\frac{1}{2}$ lot Summer st. \$50, woodland $1\frac{1}{2}$ acres \$30, woodland Nutfield 10 acres \$250, woodland Pine Swamp 4 acres \$40, woodland 7 acres \$200, marsh Diamond Stage 18 acres \$360, marsh Treadwell 13 acres \$260. Total \$8060.....	96.31
J. W. Perkins, East st., 1 poll, stock in trade \$200,	

2 horses \$150, house and store \$700, house lot and garden \$250. Total \$1300.....	17.22--
Josiah A. Perkins, School st, 1 poll, horse \$100, 20 fowl \$10, 2 carriages \$150, house \$700, barn \$100, house lot \$150. Total \$1210.....	16.16
Charles M. Perley, Linebrook, 1 poll, 3 horses \$300, 15 cows \$450, 10 fowl \$5, carriage \$50, house \$1000, barn \$300, windmill \$150, mowing 20 acres \$600, meadow 5 acres \$100, pasture 17 acres \$187, pasture 28 acres \$300, woodland 4 acres \$100, woodland 3½ acres \$70, woodland 5 acres \$100. Total \$3712.....	45.43
Eliza H. Perley, Linebrook, 2 cows \$60, yearling \$12, 30 fowl \$15, house \$800, barn \$150, mowing 6 acres \$175, meadow 3 acres \$60, pasture 27 acres \$270, woodland 14 acres \$400, marsh 2 acres \$40. Total \$1982.....	23.19
Joseph Perley, (heirs of) Linebrook, Harris' swamp 5 acres \$50, woodland 1¼ acres \$40, marsh 2 acres \$30. Total \$120.....	1.40
David T. Perley, (estate of) Linebrook, money secured by mortgage \$8000, 4 oxen \$300, 40 cows \$1200, 4 heifers \$100, 6 yearlings \$72, 4 horses \$300, 2 colts \$100, bull \$35, 4 swine \$40, 20 sheep \$120, carriages \$200, house \$2500, house near church \$700, house cross-road \$175, house Morgan \$100, house Howe \$600, barn \$3000, barn \$50, barn \$25, carriage house \$550, house Dickinson \$600, barn \$200, out-buildings \$200, mowing 38 acres \$1000, mowing M. house 2 acres \$150, woodland Fuller 4 acres \$150, woodland Cedar Swamp 11 acres \$300, woodland Cedar Swamp 3 acres \$75, woodland Potter 15 acres \$400, woodland Sprout 20 acres \$200, pasture Averill 30 acres \$350, pasture Long hill 85 acres \$595, pasture Potter 14 acres \$200, pasture Anthony lot 4 acres \$40, pasture and woodland Foster 50 acres \$1100, marsh Holy Island 4 acres \$80, marsh Foster 20 acres \$400, marsh Hundreds 9 acres \$135, meadow 1 acre \$10, mowing Morgan 4 acres \$120, meadow Morgan 2 acres \$30,	

pasture Morgan 20 acres \$200, mowing Dickinson 32 acres \$960, mowing Dickinson 6 acres \$300, pasture Dickinson 30 acres \$450, woodland Dickinson 3 acres \$120, woodland Sawyer 6 acres \$100, woodland Cross 1 acre \$60, woodland Lord 13 acres \$200, marsh 5 acres \$100, marsh 10¼ acres \$65. Total \$27257.....	308.41
John J. Philbrooks, Candlewood, 1 poll, horse \$100, carriage \$75. Total \$175.....	4.05
Andrew J. Phillips, Linebrook, 1 poll, house \$400, barn \$75, land 2½ acres \$125. Total \$600.....	9.02
David Pickard, Ipswich Village, 1 poll, horse \$30, house \$200, barn \$50, land \$25. Total \$275...	5.57
Harriet Pickard, High st., house \$1200, house \$2000, house \$500, house lot and orchard \$400, ½ old homestead \$200, woodland 12 acres \$240. Total \$4540.....	53.12
Luther C. Pickard, (heirs of) Ipswich Village, money at interest \$300, horse \$100, 2 oxen \$150, 4 cows \$120, 2 swine \$20, 15 fowl \$8, carriage \$50, house \$900, barn \$300, out-buildings \$100, mowing 12 acres \$720, meadow 2 acres \$40, pasture 67 acres \$804, pasture 43 acres \$258, marsh 7 acres \$140, marsh 5 acres \$100. Total \$4110.....	48.10
Washington P. Pickard, Boxford road, 1 poll, 10 fowl \$5, house \$400, woodland and pasture 18½ acres \$370. Total \$775.....	11.07
Edwin T. Pike, Manning st., 1 poll, stock in trade \$600, house \$1500, lot \$200. Total \$2300.....	28.91
Daniel P. Pingree, (heirs of) Linebrook, house \$200, 1-8 Foster place tillage \$100. Total \$300.....	3.51
Augustine H. Plouff, Prospect st., 1 poll, stock in trade \$2000, 2 horses \$200, 2 carriages \$150, house \$700, wood house \$50, house lot \$150. Total \$3250.....	40.03
Edward Plouff, Linden st., 1 poll, stock in trade \$100, horse \$100, carriage \$50, house \$1000, stable \$150, house lot \$150. Total \$1550.....	20.14
John W. Plouff, Prospect st., 1 poll, house \$1000, stable \$150, house lot and mowing \$200, stable lot \$50. Total \$1400.....	18.38

Mary F. Plouff, High st., $\frac{1}{3}$ house \$400, $\frac{1}{2}$ barn \$50, $\frac{1}{2}$ house lot, land Linebrook \$25. Total \$525	6.14
George Poole, Green st., 1 poll, 12 fowl \$6. Total \$6	2.07
Charles H. Poor, Highland ave., 1 poll, 35 fowl \$18, house \$600, wood house \$100, house lot \$100. Total \$818.....	11.57
Elmira Porter, East st., house \$850, land \$150. Total \$1000, exempt.	
John W. Post, Grape Island, 1 poll, stock in trade \$200, horse \$75, 6 cows \$240, 2 swine \$20, 80 \$40, bull \$20, house \$50. Total \$655.....	9.55
Henry Potter, (heirs of) So. Main st., house \$450, lot \$50. Total \$500.....	5.85
Ezekiel P. Potter, Linebrook, barn \$150, mowing 2 acres \$80, mowing Plain $5\frac{1}{2}$ acres \$220, pasture 38 acres \$380, marsh 2 acres \$40. Total \$870.....	10.18
Isaac J. Potter, County st., 1 poll, horse \$150, 2 carriages \$250, house \$3000, barn \$300, house lot and land \$800. Total \$4500.....	54.65
Perkins Potter, (heirs of) High st., house \$900, land \$100. Total \$1000, exempt \$500.....	5.85
Rhoda Potter, (estate of) County st., money and stocks \$3000, carriage \$100, house \$1400, barn \$300, mowing 4 acres \$800. Total \$5600.....	65.52
Susan O. Prescott, Ipswich Village, house \$600, barn \$100, land $4\frac{1}{2}$ acres \$250, orchard 4 acres \$250, pasture $4\frac{1}{2}$ acres \$54, woodland $7\frac{1}{2}$ acres \$210. Total \$1464	17.13
Maria A. Preston, High st., house \$450, shop \$50, house lot \$100. Total \$600, exempt \$500.....	1.17
John M. Purinton, Topsfield road, 1 poll, stock in trade \$500, horse \$100, 60 fowl \$30, carriage \$50, house and store \$800, barn \$200, house lot \$100. Total \$1780.....	22.83
Abby J. Purinton, Topsfield road, mowing 4 acres \$200. Total \$200.....	2.34
John Quill, (heirs of) Peatfield st., house \$1000, barn \$150, house lot \$300. Total \$1450.....	16.97
Joseph Quill, (heirs of) Manning st., house \$1500, 2	

house lots \$300. Total \$1800.....	21.06
Peter Quill, Topsfield road, 1 poll, 2 horses \$150, 2 cows \$60, 2 yearlings \$24, 35 fowl \$18. To- tal \$252.....	4.95
Mrs. Peter Quill, Topsfield road, house \$250, barn and sheds \$150, mowing and pasture 18 acres \$360, $\frac{1}{2}$ old right Scott's hill \$50. Total \$810.	9.48
Michael Reddy, Washington st., 1 poll, horse \$100, colt \$50, 3 cows \$90, 2 swine \$20, house \$800, barn \$150, house lot \$200, tillage 2 acres \$200, marsh 5 acres \$100. Total \$1710.....	22.01
Edmund Ready, So. Main st., 1 poll, house \$800, house lot \$100. Total \$900.....	12.53
James Ready, Rowley road, horse \$75, 3 cows \$90, 2 swine \$20, 18 fowl \$9, house \$700, barn \$150 shed \$50, mowing 10 acres \$700. Total \$1794.	22.99
Patrick Ready, (heirs of) Locust st., $\frac{1}{2}$ house \$250, barn \$100, land \$100. Total \$450.....	5.27
William H. Ready, High st., 1 poll, house \$400, lot \$50. Total \$450.....	7.27
William Ready, Locust st., 1 poll, horse \$100, 3 cows \$90, swine \$10, 25 fowl \$13, $\frac{1}{2}$ house \$250, lot \$100, tillage 6 acres \$300, mowing 6 acres \$300, marsh 6 acres \$120. Total \$1283.	17.02
Abner Reed, Pine Swamp, 1 poll, horse \$50, 4 cows \$120, 38 fowl \$19. Total \$189.....	4.22
Mrs. Ernest H. Reed, Summer st., $\frac{1}{2}$ house \$400, land \$50. Total \$450, exempt.	
William B. Richards, Mineral st., 6 horses \$600, 2 colts \$100, 2 swine \$20, carriage \$100, barge \$50. Total \$870.....	12.18
Charles H. Ricker, East st., 1 poll, 2 horses \$150, carriage \$50, house \$900, barn \$150, lot $\frac{1}{2}$ acre \$100. Total \$1150.....	17.80
Patrick Riley, Washington st., 1 poll, horse \$50, cow \$30, swine \$10, 60 fowl \$30, house \$800, house \$600, barn \$150, out-buildings \$75, 2 house lots \$400, marsh 2 acres \$40. Total \$2185.....	27.56
John Roberts, East st., 1 poll, house \$900, barn \$100, house lot \$200, land in father's place \$200 $\frac{1}{2}$ Appleton pasture 5 acres \$300. Total \$1700	21.89

John W. Roberts, Gravel st., 1 poll, 8 horses \$500, swine \$10, 4 carriages \$200, house \$700, barn \$300, lot \$200. Total \$1910.....	24.35
Thomas J. Roberts, (heirs of) Payne st., house \$1500, house lot $\frac{1}{4}$ acre \$200. Total \$1700.....	19.89
William N. Roberts, Gravel st., 1 poll, house unfinished \$1200, land \$200. Total \$1400.....	18.38
Charles Rogers, Warner's mills, 1 poll, horse \$75, 20 fowl \$10. Total \$85.....	2.99
George F. Rogers, Linebrook, 1 poll, horse \$50, $\frac{1}{2}$ house \$125, house lot \$25. Total \$200.....	4.35
I. Albert Rogers, East st., house \$800, barn \$150, out-buildings \$50, mowing 8 acres \$640. Total \$1640.....	19.19
Joseph Ross, High st., 1 poll, stock in trade \$3000, money in public stocks \$10000, 3 horses \$450, 4 swine \$40, 20 fowl \$10, scow \$800, $\frac{1}{8}$ sch. Harriet \$300, $\frac{1}{8}$ sch. T. J. Becket \$100, 5 carriages \$600, 2 sleighs \$100, house and lot \$8500, house J. F. R. \$3500, house F. G. R. \$3500, house Haskell \$600, barn and stable \$1000, barn Haskell \$400, barn Common Fields \$300, barn Hodgkins \$150, shop office \$150, house lot and orchard 5 acres \$2500, house lot J. F. R. \$400, house lot F. G. R. \$400, land opposite \$1400, mowing Gravel pit \$1000, mowing Tuttle's point $7\frac{1}{2}$ acres \$615, mowing Haskell 12 acres \$600, mowing G. point 7 acres \$700, mowing Hodgkins 7 acres \$420, mowing Town hill, woodland M. river 6 acres \$150, woodland Caldwell 8 acres \$300, woodland Cleaveland 5 acres \$150, woodland Pine Swamp $2\frac{1}{2}$ acres \$25, woodland A. Lord 2 acres \$50, woodland S. P. Jewett 2 acres \$50, $\frac{3}{4}$ old right Scott's hill \$75, pasture Timber hill 13 acres \$455, pasture Town hill 12 acres \$360, marsh Cleaveland 16 acres \$320, marsh Dyke 2 acres \$40, marsh Neck $2\frac{1}{2}$ acres \$50, marsh Sawyer $3\frac{1}{2}$ acres \$70, marsh G. point 4 acres \$80, marsh Dane 4 acres \$80. Total \$44090.....	517.36
Benjamin K. Ross, (heirs of) Wabington st., house \$800, land \$150. Total \$950.....	11.12

Frank A. Ross, Washington st., 1 poll, house \$600, land \$150. Total \$7.50.....	10.78
Joseph F. Ross, High st., 1 poll, stock in trade \$300. Total \$300.....	5.51
Joseph L. Ross, (heirs of) Market st., house \$1800, house \$800, house \$700, 2 barns \$500, 3 house lots \$1200, Bush hill pasture \$50. Total \$5050.	59.09
Timothy B. Ross, High st., 1 poll, house \$600, house and shop \$800, house rear of street \$600, house Centrrl st. \$900, wood shed \$50, house lot High st. \$200, house lot High st. \$150, house lot High st. \$50, house lot Central st. \$200, house lot Hammatt st. \$150. Total \$3700.....	45.29
William P. Ross, East st., 1 poll, 3 horses \$400, 2 swine \$20, 12 fowl \$6, 2 carriages \$100, house \$700, barn and out-buildings \$200, house lot \$200, land Town hill 3 acres \$150, woodland 2½ acres \$50, tillage 3 acres \$150. Total \$1976	25.12
Louis Rubinovz, Market st., 1 poll, stock in trade \$1000. Total \$1000.....	13.70
Edward A. Russell, Manning st., 1 poll, bicycle \$75, woodland 2 acres \$40. Total \$115.....	3.35
Edward W. Russell, Manning st., 1 poll, bicycle \$50, house \$2000, ½ house \$800, barn \$150, 3 house lots \$1200, house lot High st. \$100, mowing Tuttle's point 3½ acres \$225, wood- land W. Neck 2 acres \$50, woodland 2 acres \$125, woodland M. river 1½ acres \$50, wood- land Abbott 3 acres \$175, pasture 3 acres \$50, pasture Turkey hill 11 acres \$330, marsh 3 acres \$60. Total \$5365.....	64.78
Daniel S. Russell, (heirs of) barn \$150, mowing 8 acres \$500, woodland 4 acres \$200, pasture 11 acres \$225, marsh 5 acres \$100, marsh 12 acres \$300. Total \$1475.....	17.26
Foster Russell, Central st., 1 poll, stock in trade \$200, house \$1300, shed \$50, 2 house lots ½ acre \$400. Total \$1750.....	24.82
Foster Russell, (heirs of) East st., house \$1000, 1-3 old house \$400, barn \$100, w shed \$50, house lot \$200, house lot \$75, w land \$60, w and til- lage \$50. Total \$1935.....	22.64

George H. Russell, (estate of) High st., carriage \$75, $\frac{1}{4}$ house \$350, barn \$300, house lot \$50, tillage Common Fields 1 acre \$50, tillage Father's 8 acres \$520, pasture 6 acres \$140, marsh 12 acres \$180. Total \$1590.....	19.49
Kate C. Russell, Green st., public stocks \$2000. Total \$2000.....	23.40
Henry F. Russell, High st., house \$1500, wood house \$50, house lot \$250, tillage 2 acres \$125. Total \$1925.....	22.52
John W. Russell 2d, Gravel st., 1 poll, house \$600, house lot \$100, mowing $2\frac{3}{4}$ acres \$225, mowing Father's 7 acres \$420, pasture 2 acres \$50, woodland 3 acres \$60. Total \$1455.....	19.03
Maynard Russell, East st., 1 poll, house \$1100, wood house \$100, house lot \$300. Total \$1500.	19.55
William H Russell, Summer st., 1 poll, money at interest \$100, 2 shares P. S. and P. stock \$200, house \$1000, house \$80, house No. Main st. \$1600, barn \$200, 2 wood houses \$100, 2 house lots \$300, house lot No. Main st. \$300. Total \$4600.....	55.82
William S. Russell, High st., 1 poll, stock in trade \$3000, house \$5000, shed \$50, house lot and land \$1000. Total \$9050.....	107.89
Fred E. Rust, East st., 1 poll, $\frac{1}{2}$ house \$500, wood house \$75, house Eagle hill \$150, house lot \$150, marsh 4 acres \$60. Total \$935.....	12.94
Dennison Rust, Summer st., 1 poll, stock in trade \$200, 2 horses \$150, house \$400, fish house \$50, house lot \$150. Total \$950.....	13.12
Nathaniel A. Rust, County st., 1 poll, barn M. Neck \$100, land 6 acres \$360. Total \$460.....	7.39
Wm. L. Rust, (heirs of) East st., house \$700, 2 barns \$150, house lot \$200. Total \$1050.....	12.29
Daniel R. Rutherford, Mineral st, 1 poll, house \$1200, shop \$100, house lot \$250, w land 3 acres \$75. Total \$1625.....	21.01
Aaron A. Rutherford, High st., 1 poll, horse \$100, 6 cows \$180, swine \$10, 20 fowl \$10, house \$1000, 2 barns \$400, barn old place \$200, house lot \$150, mowing 5 acres \$250, wood-	

land $3\frac{1}{4}$ acres \$150, marsh \$50, land Comfort hill $2\frac{1}{2}$ acres \$125, mowing old place 14 acres \$630, pasture old place 22 acres \$330, marsh old place 18 acres \$450, marsh H. mills $\frac{1}{2}$ acre \$20. Total \$4055.....	49.45
Samuel P. Rutherford, High st., 1 poll, 2 horses \$100, 2 cows \$60, 16 fowl \$8, house \$600, barn \$100, house lot \$100. Total \$968.....	13.33
Daniel E. Safford, exr. to the estate of Abbie A. Curn, stocks out of the state \$4000, bonds \$30000, money at interest \$10000. Total \$80000.....	936.00
Jacob C. Safford, Green st., 1 poll, horse \$50, cow \$30, slaughter house \$100. Total \$180.....	4.11
James Safford, (heirs of) Green st., house \$400, barn \$100, house lot \$200. Total \$700.....	8.19
Frank C. Sanborn, East st., 1 poll, 2 horses \$175, carriage \$50, house \$600, barn \$100, house lot \$200. Total \$1125.....	15.16
George O. Sanborn, East st., 1 poll, house \$600, out-buildings \$100, house lot \$200. Total \$900.	12.53
James H. Sanderson, Washington st., 1 poll, 20 fowl \$10, house lot \$200. Total \$210.....	4.46
Mary J. Sanderson, Washington st., stock in trade \$250. Total \$250.....	2.93
Asa M. Sargent, Rowley road, 1 poll, horse \$50. Total \$50.....	2.59
Angelina Sargent, Pleasant st., house \$400, wood-house \$50, house lot \$100, house lot Washington st. \$200, mowing \$250. Total \$1000.....	11.70
George H. Sargent, Washington st., 1 poll, horse \$75, carriage \$25. Total \$100.....	3.17
Jonathan Sargent, So. Main st., 1 poll, money at interest \$400. Total \$400.....	6.68
Fred Saunders, Washington st., 1 poll, bicycle \$75. Total \$75.....	2.88
Moses S. Saunders, Gravel st., 1 poll, cow \$30, house \$500, barn \$50, house lot \$150. Total \$730.....	10.54
Angus I. Savory, No. Main st., 1 poll, bicycle \$75. Total \$75.....	2.88
Charles A. Sayward, exr. estate of Y. G. Hurd,	

money at interest \$2500. Total \$2500.....	29.25
Charles A. Sayward, exr. estate of David Story, money at interest \$300. Total \$300.....	3.51
Charles A. Sayward, No. Main st., 1 poll, horse \$100, 2 carriages \$150, 2 bicycles \$150, house \$2000, barn \$100, house lot \$300, mowing Cogs- well 8 acres \$400, mowing Falls 5 acres \$150, land Wells 6 acres \$400, pasture 10 acres \$200, pasture T. B. Ross \$75. Total \$4025.....	49.09
George A. Schofield, Summer st., 1 poll, stock in trade \$100, bicycle \$50. Total \$150.....	3 76
Amos Scotton, Newmarch st., 1 poll, machinery \$250. Total \$250.....	4.93
Eliza Scotton, Newmarch st., horse \$100, 3 cows \$90, 100 fowl \$50, carriage \$50, house \$400, house \$400, barn \$100, shop \$100, house lot \$100, house lot \$100, tillage 2½ acres \$125, tillage Nourse 4 acres \$200, tillage Goulding 18½ acres \$925, marsh 3 acres \$60. Total \$2800.....	32.77
James Scott, (heirs of) Spring st., house and barn \$500, house lot \$100. Total \$600, exempt \$500.....	1.17
James Scott, East st., 1 poll, ½ house \$450, house lot \$100. Total \$550.....	8.44
Amos A. Searles, East st., 1 poll, house \$800, wood- house \$70, fish house \$25, land ½ acre \$300. Total \$1200.....	16.04
Seth Senior, Topsfield road, 1 poll, horse \$125, 4 cows \$120, 2 heifers \$40, 2 swine \$20, 14 fowl \$7, carriage \$50, house \$650, barn and car- riage house \$200, mowing 8 acres \$280, pas- ture and woodland 30 acres \$360. Total \$1852	23.68
William Seward, est. of, Poplar st., house \$1500, w house \$100, house lot \$200. Total \$1800.....	21.06
Nathaniel Shatswell, 1 poll, 1-3 house \$400, house lot \$25, tillage Green's point 1½ acres \$75, w land 2 acres \$50, peat meadow 1 acre \$10, marsh P. Island 12½ acres \$125, thatch \$5. Total \$690.....	10.07
Nathaniel Shatswell and others, house at Little Neck \$250. Total \$250.....	2.93

Milton B. Shattuck, (heirs of) house \$600, barn \$100, house lot \$100, pasture P. Plain 6 acres \$60. Total \$860, exempt \$500.....	4.22
Daniel C. Sheehan, Peatfield st., 1 poll, house \$1000, house \$150, out-buildings \$200, house lot \$150, land 8 acres \$80. Total \$1580.....	20.49
Arthur Shepherd, Summer st., 1 poll, swine \$10, 12 fowl \$6, house \$400, barn \$100, house lot \$100, garden \$50. Total \$650.....	9.61
James Shepherd, High st., 1 poll, horse \$100, swine \$10, carriage \$25, land 3 acres \$180. Total \$315.....	5.69
Joseph Shepherd, Gravel st., 1 poll, horse \$75, cow \$30. Total \$105.....	3.23
Walter Shepherd, Prospect st., 1 poll, 25 fowl \$12, house \$900, barn \$150, mowing 5 acres \$500. Total \$1562.....	20.28
John T. Sherburne, East st., 1 poll, house \$600, barn \$50, house lot \$100. Total \$750.....	10.78
Charles H. Small, Boardman st., 1 poll, 2 cows \$60, 80 fowl \$40. Total \$100.....	3.17
Samuel R. Small, Grape Island, 1 poll, 3 cows \$120, gondola \$100, house Island \$500, house Foss \$600, barn Foss \$150, barn \$50, mowing Island 3½ acres \$140, mowing Foss 4 acres \$400 marsh 9 acres \$90, marsh 5 acres \$50. Total \$2200.....	27.74
Benjamin Smith, (heirs of) Mineral st., house \$500, barn \$150, out-buildings, house lot \$150, meadow 1 acre \$20, tillage P. Plain acres \$60, tillage W. Neck 4 acres \$160, Diamond Island 5 acres \$40, ½ pasture 3½ acres \$60, marsh 2½ acres \$38, marsh 3 r. \$45. Total \$1273.....	14.90
Ebin R. Smith, Central st., 1 poll, stock in trade \$2000. Total \$2000.....	25.40
Charles E. Smith, High st., 1 poll, stock in trade \$200, shop \$75, house lot \$200, mowing 1½ acres \$75, w land W. Neck 5½ acres \$220, mowing P. Plains 3 acres \$120, meadow 1 acre \$20, pasture M. River 6 acres \$180, pasture B. Hill 4 acres \$50, w land and pasture 11 acres \$385, pasture W. Neck 1½ acres \$45, pasture	

M. river 3 acres \$180, marsh 1½ acres \$30. Total \$1780.....	22.48
Edward T. Smith, High st., 1 poll, house \$500, barn \$100, house lot \$100. Total \$700.....	10.19
Elizabeth G. Smith, Argilla, money at interest \$1200, 3 horses \$250, 8 cows \$240, 2 swine \$20, 40 fowl \$20, carriage \$75, house \$700, barn \$300, out-buildings \$200, mowing 37 acres \$2405, pasture 14 acres \$350, marsh 20 acres \$400, do \$400 thatch \$40. Total \$6600.....	77.22
Eunice Smith, Mineral st., tillage W. Neck 3 acres \$100, woodland 1 acre \$30, 1-6 pasture Rowley road 2 acres \$30. Total \$160.....	1.87
Frank E. Smith, Argilla, 1 poll, 2 horses \$150, 2 oxen \$150, 9 cows \$270, 3 heifers \$60, bull, 2 swine \$20, 35 fowl \$18, carriage \$50. Total \$798.....	10.76
George P. Smith, Central st., 1 poll, house and lot \$1200, house lot \$200, land \$200. Total \$1600.	20.72
Harriet C. Smith, County road, 3 horses \$150, 12 cows \$360, 70 fowl \$35, house and addition \$2200, barn \$500, grist mill and building \$150, mowing 80 acres \$2000, meadow 5 acres \$100. Total \$5495.....	64.29
Harrison Smith, Washington st., 1 poll, house \$1000, house lot ¼ acre \$175. Total \$1175...	15.75
Jeremiah Smith, Market st., 1 poll, stock in trade \$100, horse \$75, cow \$40, 2 swine \$20, house \$1000, barn \$200, house lot \$200, tillage \$300, woodland \$120. Total \$2055.....	26.04
John A. Smith, High st., 1 poll, 3 horses \$300, cow \$30, 2 swine \$20, carriage \$50. Total \$400...	6.68
Joseph Smith, Boxford road, 1 poll, house \$500, land \$100. Total \$600.....	9.02
Nathaniel P. Smith, (heirs of) High st., house \$600 house lot \$100, mowing 2 acres \$80, w land 3 acres \$120, marsh 1½ acres \$30. Total \$430.....	5.03
Webster Smith, est. of, Mineral st., stock in trade \$500, horse \$100, carriage \$50, house \$1200, barn \$150, shop \$500, office \$100, house lot \$200, shop lot and orchard \$500. Total \$3300.....	38.62
William H. Smith, Mineral st., 1 poll, land Com-	

mon Fields \$200, house lot \$150. Total \$350.	6.10
George Spencer, Spring st., 1 poll, horse \$125, carriage \$50, house \$900, out-buildings \$100, house lot \$100, land 5 acres \$250. Total \$1525.....	19.85
Augustine H. Spiller, East st., 1 poll, carriage \$50, house \$1200, barn \$100, house lot \$200. Total \$1550.....	20.14
John S. Spiller, Linebrook, 1 poll, 2 horses \$100, 17 fowl \$9. Total \$109.....	3.38
Joseph Spiller, Central st, 1 poll, horse \$100, 2 carriage \$200, house \$2000, house \$1000, barn \$300, 3 house lots \$850. Total \$4450.....	54.07
Moses Spiller, Summer st., 1 poll, ½ house \$500, barn \$100, house lot \$150. Total \$750.....	10.78
William A. Spiller, County st., 1 poll, stock in trade \$200, shop \$300, shop Chapman \$150, house Dane \$700, house unfinished \$500, land Chapman \$200, land Dane \$100. Total \$2150.....	27.16
Joseph F. Spinney, No. Main st., 1 poll, stock in trade \$400. Total \$400.....	6.68
Paul Spinney, School st., 1 poll, house \$1500, land 8½ acres \$850. Total \$2350.....	29.50
Josiah Stackpole & Son, stock in trade \$1000, 3 horses \$300, carriage \$50, factory \$800, barn \$100, barn at factory \$100, barn Essex road \$100, shed \$50, factory lot \$125, mowing 6 acres \$600. Total \$3225.....	37.74
Josiah Stackpole, So. Main st., 1 poll, house \$1300, house lot \$200. Total \$1500.....	19.55
William A. Stackpole, Linden st., 1 poll, house \$1200, house lot \$200. Total \$1400.....	18.38
John R. Stacy, Estes st., 1 poll, house \$1200, barn \$100, land \$300. Total \$1600.....	20.72
Charles W. Steele, Topsfield road, 1 poll, house \$200, land \$50. Total \$250.....	4.93
Augustine Staniford, Spring st., 1 poll, stock in trade \$100, house \$1600, out-buildings \$200, shop \$50, land \$150. Total \$2100.....	26.57
James Staniford, (heirs of) Summer st., house \$600, wood house \$50, house lot \$100. Total \$750.	8.78
Eunice and Mehitabel Stanwood, Water st., house \$1000, ½ house \$600, wood house \$25, house	

lot \$200, ½ house lot \$75. Total \$1900.....	22.23
Isaac Stanwood, (heirs of) Green st., house \$1200, land \$200. Total \$1400.....	16.38
L. S. Stevens, So. Main st., 1 poll, stock in trade \$500. Total \$500	7.85
William Stevens, Salem road, house \$50, lot \$50. Total \$100.....	1.17
Frank H. Stockwell, East st., 1 poll, stock in trade \$200, house \$4000, house lot and land \$500. Total \$4700.....	56.99
Asa P. Stone, County st., 1 poll, money at interest \$1800, horse \$100, 20 fowl \$10, 2 carriages \$100, house \$2000, stable \$150, house farm \$1000, barn farm \$600, house lot \$400, mowing 15 acres \$1050, pasture 7 acres \$175, pasture 20 acres \$500, marsh 24 acres \$480. Total \$8365.....	99.87
Augustine Stone, Low's Lane, 1 poll, 3 horses \$250, 5 cows \$150, 2 heifers \$40, bull \$20, 2 swine \$20, 60 fowl \$30, carriage \$100, house \$900, barn \$800, out-buildings \$200, mowing 45 acres \$2925, pasture 41 acres \$1025, marsh 7 acres \$140. Total \$6600.....	79.22
Daniel W. Stone, Hovey st., 1 poll, ½ house \$350, shop \$50, lot \$100. Total \$500.....	7.85
George W. Stone, Pleasant st., 1 poll, horse \$100, 2 cows \$60. Total \$160.....	3.87
Henry Stone, Linebrook, 1 poll, horse \$75, 2 cows \$60, 3 heifers \$60, 2 swine \$20, 40 fowl \$20, house \$200, barn \$150, woodshed \$100, mow- ing 10 acres \$350, pasture 16 acres \$160, pas- ture 20 acres \$350. Total \$1545.....	20.08
Howard W. Stone, Hovey st., 1 poll, horse \$100. Total \$100.....	3.17
Maria Stone, East st., house \$400, house lot \$100. Total \$500	5.85
Robert Stone, Washington st., 1 poll, stock in trade \$200, horse \$100, cow \$30, swine \$10, carriage \$50, house \$1000, barn \$150, house lot \$200, tillage 5 acres \$210, woodland M. river 6 acres \$150, woodland Common Fields 5 acres \$150, ½ old right W. hill pasture \$75, marsh 3½	

acres \$70. Total \$2395.....	30.02
William Stone, Hovey st., 1 poll, 4 boats \$50. Total \$50.....	2.59
William A. Stone, Market st., 1 poll, house and barn \$300, new house \$1200, land \$250. Total \$1750.....	22.48
Alden Story, Argilla, 1 poll, 3 horses \$250, 9 cows \$270, bull \$20, 2 swine \$20, 12 fowl \$6, carriage \$50, house \$1000, barn \$700, out-buildings \$150, mowing 25 acres \$1625, pasture 25 acres \$750, woodland 3 acres \$60, woodland Eagle's nest 14½ acres \$400, marsh 2½ acres \$50, marsh Bragg's Island 8 acres \$160, marsh Roger's Island 12 acres \$240, marsh Brown's Island 2 acres \$40, marsh 5 acres \$100. Total \$5881.....	70.93
Alvin Story, Argilla, 1 poll, 3 horses \$400, 7 cows \$210, 40 fowl \$20, carriage \$50, house \$1000, out-buildings \$150, barn \$1000, mowing 17 acres \$1100, mowing 12 acres \$720, mowing 8 acres \$240, mowing 5 acres \$200, pasture 6 acres \$120, marsh Hatter 6 acres \$120, marsh Dyke 5 acres \$100, marsh Canal 12 acres \$240, marsh Haddock 4 acres \$80, thatch 4 acres \$40. Total \$5790.....	69.75
David Story, (heirs of) landing \$100, marsh Cogswell 3 acres \$60, marsh Poland 4½ acres \$90, marsh 6 acres \$120, pasture 4 acres \$80. Total \$450.....	5.27
Herman H. Story, Argilla, 1 poll, 2 horses \$150, 10 cows \$300, 2 heifers \$40, carriage \$50, 2 steers \$100, 100 fowl \$50, house \$700, 2 barns \$600, mowing 40 acres \$2000, 2 pastures 39 acres \$975, woodland 8 acres \$200, marsh 54 acres \$1080. Total \$6245.....	75.06
Henry E. Sturgis, Salem road, 1 poll, stock in road \$100, 3 horses \$400. Total \$500.....	7.85
William L. Sturgis, Salem road, 1 poll, horse \$50, 3 cows \$90, swine \$10, 30 fowl \$15, carriage \$50. Total \$215.....	4.52
Eugene Sullivan, Topsfield road, 1 poll, 2 horses \$200, 11 cows \$330, 300 fowl \$150, house \$250,	

barn \$250, out-buildings \$100, mowing 4 acres \$100, pasture 70 acres \$1000, orchard 3 acres \$150. Total \$2530.....	31.61
Jeremiah H. Sullivan, Mt. Pleasant st., 1 poll, 2 cows \$60, swine \$10, house \$600, barn \$50, house lot \$200. Total \$920.....	12.77
John J. Sullivan, Market st., 1 poll, horse \$100, carriage \$100, house \$3000, house Union st., \$600, house Union st. \$400, house Spiller \$1000 house lot \$500, 2 house lots Union st. \$350. Total \$6050.....	72.79
Richard Sutton, (heirs of) Summer st., house \$600, land \$200. Total \$800, exempt.	
Charles W. Sylvester, County st., 1 poll, horse \$150. Total \$150.....	3.76
William J. Tarr, County st., 1 poll, cow \$30, heifer \$20, 20 fowl \$10. Total \$60.....	2.70
Frank Taylor, County st., 1 poll, bicycle \$75. Total \$75	2.88
Albert Tenney, So. Main st., 1 poll, horse \$75. Total \$75.....	2.88
John E. Tenney, So. Main st., 1 poll, stable \$200. Total \$200.....	4.34
Eben L. Thomas, Sawyer st., 1 poll, house \$800, house lot \$100. Total \$900.....	12.53
Susan Thomas, East st., $\frac{1}{4}$ house \$200, lot \$50, $\frac{1}{3}$ woodland $\frac{1}{2}$ acre \$45. Total \$295, exempt.	
Samuel H. Thurston, Central st., 1 poll, stock in trade \$1200. Total \$1200.....	16.04
Roxanna Tibbetts, Winter st., house Linebrook \$300, barn \$100, mowing 1 acre \$50, pasture and woodland 5 acres \$75. Total \$525.....	6.14
George L. Tilton, No. Main st., 1 poll, money at interest \$300. Total \$300.....	5.51
Thomas C. Filton, So. Main st., 1 poll, 2 horses \$150, coach \$75, stable \$200, land \$200. Total \$625.....	9.31
Kate C. Titcomb, High st., house \$1000, $\frac{1}{2}$ house \$450, barn and shop \$300, house lot \$200, house lot \$100, meadow 1 acre \$20, marsh $2\frac{1}{2}$ acres \$50, marsh $2\frac{1}{2}$ acres \$50, marsh R. Island 6 acres \$90, marsh Pine Creek 6 acres \$60.	

Total \$2320.....	27.14
Henry F. Tonge, East st., 1 poll, money at interest \$300. Total \$300.....	5.51
Jenness Towle, Washington st., house \$100, land \$100. Total \$200, exempt.	
George W. and Carrie A. Tozer, High st., ½ house \$600, lot \$50. Total \$650.....	7.61
Carrie A. Tozer, Ipswich Village, 2 horses \$200, 4 cows \$120, 60 fowl \$30, 2 carriages \$100, house \$1400, barn \$400, shop \$50, mowing 2 acres \$150, tillage P. Plain 4 acres \$200, pasture P Plain 23 acres \$253, pasture 16 acres \$288, pasture 18 acres \$342, marsh 4 acres \$80. Total \$3613.....	42.28
George W. Tozer, Maple ave., 1 poll, ½ house \$1100, wood house \$50, house lot \$175. Total \$1325.....	17.50
William H. Tozer, Ipswich Village, 1 poll, machinery \$50. Total \$50.....	2.59
William S. Tozer, (heirs of) Elm st., ½ house \$400, shop \$50, lot \$100. Total \$550, exempt.	
Abigail Treadwell, East st., house \$1000, wood house \$50, lot \$300. Total \$1350.....	15.80
William F. Treadwell, Summer st., 1 poll, ½ house \$450, land \$75. Total \$525.....	8.14
James A. Tucker, Market st., 1 poll, stock in trade \$100. Total \$100.....	3.17
William E. Tucker, No. Main st., 1 poll, stock in trade \$200, money at interest \$1000, 4 horses \$800, carriage \$200. Total \$2200.....	27.74
Charles S. Tuckerman, Salem road, 1 poll, stocks out of the state \$8500, income \$2000, horse \$250, carriage \$150. Total \$10900.....	129.53
David M. Tyler, house \$1300, barn \$100, house lot \$200. Total \$1600.....	18.72
James S. Tyler, High st., 1 poll, house \$800, house lot \$50. Total \$850.....	11.95
Charles S. Tyler, High st., 1 poll, stock in trade \$500. Total \$500.....	7.85
J. Choate Underhill, Topsfield road, 1 poll, 3 horses \$400, 3 cows \$120, 2 swine \$20, carriage \$50, house \$1200, barn and out-buildings \$500,	

house Vose \$1600, house Vose \$1000, mowing 3½ acres \$400, mowing Scott 5 acres \$500, meadow \$10, woodland Linebrook 6 acres \$90, house lot and orchard Vose \$500, 2 house lots \$600. Total \$6990.....	83.79
N. Rawson Underhill, Boxford road, 1 poll, 3 horses \$200, 7 cows \$210, heifer \$20, swine \$10, 50 fowl \$25, carriage \$50, house \$1000, barn \$500, 2 barns \$150, mowing 5 acres \$350, mowing 9 acres \$450, mowing 1 acre \$150, tillage Dutch lot 5 acres \$350, tillage Kimball 3 acres \$210, marsh Hundreds 7 acres \$105, marsh Warner 10 acres \$200, 7 old rights Turkey hill pasture \$420. Total \$4400.....	53.48
John Varrell, (heirs of) East st., house \$700, house lot \$100. Total \$800, exempt.	
Asa Wade, Salem road, 1 poll, money at interest \$1500, 2 horses \$300, 6 cows \$180, 2 heifers \$40, 2 swine \$20, 50 fowl \$25, carriage \$50, house \$1500, 2 barns \$600, ice house \$100, out buildings \$400. mowing 24 acres \$180, mowing 6 acres \$360, mowing East side 6 acres \$400, pasture 6 acres \$120. Total \$7395.....	88.53
Francis H. Wade, Fruit st., 1 poll, house \$500, land 1 acre \$250. Total \$750.....	10.78
Jesse H. Wade, So. Main st., 1 poll, house \$1200, land \$100. Total \$1300.....	17.21
Nathaniel Wade, (heirs of) So. Main st., house \$400, house lot \$100 Total \$500, exempt.	
Abram D. Wait, (heirs of) Market st., Money secured by mortgage \$4000, house \$1500, 2 barns \$300, house Union st. \$1000, shop \$50, house lot \$350, house lot Union st. \$200. Total \$7400.....	86.58
Luther Wait, East st., 1 poll, house \$800, out-buildings \$100, house lot \$300. Total \$1200.....	16.04
N. R. Wait and heirs of A. D. and F. A. Wait, Market st., store \$1600, shed \$25, store lot \$400. Total \$2025.....	23.69
Nathaniel R. Wait, Green st., 1 poll, house \$1200, land \$200. Total \$1400.....	18.38
Wayland W. Wait, Prospect st., 1 poll, horse \$100,	

2 cows \$60, 2 swine \$20, 20 fowl \$10, carriage \$50, house \$700, barn \$200, mowing 8 acres \$600, woodland 1 acre \$25, woodland Pine Swamp 2 acres \$70, marsh 4 acres \$80, marsh 5 acres \$100, marsh Diamond Stage 6 acres \$120. Total \$2135.....	26.98
William A. Walton, Summer st., 1 poll, house \$600, barn \$100, land \$200. Total \$900.....	12.53
Stephen Warner, (heirs of) Warner's bridge, cow \$30, house \$900, barn \$200, orchard 3 acres \$50, Close 8 acres \$200, Oldfield 16 acres \$240, Littlefield 6 acres \$60, pasture 40 acres \$240, marsh 5½ acres \$110. Total \$2030.....	23.75
William F. Warner, Warner's bridge, 1 poll, 3 horses \$225, 3 cows \$90, swine \$10, 25 fowl \$13, carriage \$50, house \$800, 2 barns \$300, mowing Dane 2¼ acres \$40, mowing 6 acres \$100, mowing 7 acres \$140, meadow 6 acres \$100, pasture 15 acres \$250, meadow \$30. Total \$2148.....	27.13
Arthur W. Webber, Summer st., 1 poll, bicycle \$50. Total \$50.....	2.59
James N. Mebber, Summer st., 1 poll, ½ house \$450, house lot \$75. Total \$525.....	8.14
J. M. Wellington, (heirs of) County st., ½ house \$600, ½ wood house \$20, ½ house lot \$75, ½ house lot Summer st., \$50. Total \$745.....	8.72
Aaron D. Wells, Warren st., 1 poll, house \$300, land \$50, woodland Nourse 2½ acres \$25, pasture Pickard 4 acres \$60, pasture P. Plain 5 acres \$40. Total \$475.....	7.56
Daniel D. Wells, Warren st., 1 poll, shop \$75, barn \$50. Total \$125.....	3.46
Stephen Wells, (heirs of) Warren st., house \$200, land \$50. Total \$250, exempt.	
R. L. Weymouth, (heirs of) High st., ½ house \$600, ½ barn \$75, house lot \$100 Total \$775, exempt.	
George A. Whipple, Candlewood, 1 poll, stock in trade \$400, 5 horses \$400, 5 cows \$150, 3 swine \$30, 25 fowl \$13, carriage \$50, house \$800, barn \$800, carriage house \$200, mowing	

2¼ acres \$200, mowing 10 acres \$550, mowing 1½ acres \$120, meadow 1½ acres \$50, meadow 2 acres \$75, pasture 10 acres \$200, pasture 1 acre \$20, marsh 2 acres \$400, marsh Pine Island 5 acres \$100, marsh Boardman 2¾ acres \$55, thatch bank \$30. Total \$4283.....	52.11
Maynard Whittier, Salem road, 1 poll, stock in trade \$400, 3 horses \$150, 2 cows \$60, 6 swine \$60, 30 fowl \$15, carriage \$50, house \$1500, barn and slaughter house \$600, ice house \$225, house lot and land 5 acres \$500. Total \$3560	43.65
George D. Wildes, Central st., 1 poll, money at interest \$500, billiard tables \$300, 3 bicycles \$200, block \$5500, land under block \$300. Total \$6800.....	81.56
Edward B. Wildes, Salem road, 1 poll, 2 horses \$300, cow \$30, swine \$10, carriages \$150, house \$4000, house Brown \$1200, block Central st. \$3500, house Central st. \$1000, house Central st., \$500, 2 barns \$600, out-buildings \$200, mowing 35 acres \$3580, store and house lots \$600. Total \$15670.....	184.84
Wilhelmina D. Wildes, (estate of) Market st., money at interest \$2000, house Market st. \$3000, house So. Main st. \$2000, barn and wood shed So. Main st. \$300, house East st. \$800, 2 houses Hammatt st. \$3600, house Hammatt st. \$1600, house lot Market st. \$1600, house lot So. Main st. \$300, lot East st. \$100, 2 house lots Hammatt st. \$400, house lot Hammatt st. \$200, land Central st. \$2500, woodland Linebrook \$60. Total \$18460.....	215.49
James H. Wiley, Boxford road, 1 poll, horse \$75, 2 steers \$50, 6 cows \$180, yearling, swine \$10, 40 fowl \$20, house \$600, barn \$200, mowing 50 acres \$1000, pasture 40 acres \$360, woodland 20 acres \$200. Total \$2707.....	33.67
Mrs. A. F. Willcomb, Washington st., ½ house \$900, barn \$100, house lot \$200. Total \$1200.	14.04
Frederic Willcomb, No. Main st., 1 poll, carriage \$75, house No. Main st. \$4000, barn No. Main	

st. \$200, shop Hovey \$50, house Summer st. \$1000, house Elm st. \$700, house East st. \$600, 2 houses Little Neck \$500, house lot North Main st. \$300, house lot East st. \$100, house lot Summer st. \$200, house lot Elm st. \$100, shop Elm st. \$50, pasture Bullbrook 20 acres \$120, woodland Foster 14 acres \$140, woodland Foster 5 acres \$50, woodland, old right road 2 acres \$50, land Bullbrook \$25, 1 old right Bush hill \$120, marsh Neck 8 acres \$160. Total \$8540.....	101.92
Joseph Willcomb, (heirs of) No. Main st., $\frac{1}{2}$ house \$350, barn and wood shed \$150, house lot \$100, woodland W. Neck $1\frac{3}{4}$ acres \$70. Total \$670.	7.84
Joseph W. Willcomb, No. Main st., 1 poll, house \$1800, $\frac{1}{2}$ house Poor \$600, barn \$100, shop \$200, house lot \$400, land Poor \$300. Total \$3400.....	41.78
Lewis E. Willcomb, East st., 1 poll, stock in trade \$800, horse \$150, carriage \$75, house and store \$2000, barn \$200, carriage house \$50, house lot \$200. Total \$3475.....	42.60
William and F. Willcomb, house Prospect st. \$750, land 3 acres \$500. Total \$1250.....	14.63
William Willcomb, County st., 1 poll, house \$2200, barn and out-buildings \$300, house Manning st. \$1200, house High st. \$1100, house lot County st. \$300, garden \$600, house lot High st. \$200, house lot Manning st. \$400, orchard Town hill \$500. Total \$6800.....	81.56
Charles F. Wilcox, School st., 1 poll, 3 bicycles \$150. Total \$150.....	3.76
George A. Willett, High st., 1 poll, $\frac{1}{2}$ house \$600, shop \$75, wood shed \$50, house lot \$75. Total \$800.....	11.36
Julia A. Willett, County st., money at interest \$2300, 2 barns \$200, house lot Linden st. \$200, tillage $4\frac{1}{2}$ acres \$315, tillage Ross 18 acres \$1800, tillage Rogers 16 acres \$900, woodland Goshen 36 acres \$1125, woodland 7 acres \$350, woodland Fall 8 acres \$450. Total \$7640.....	89.39
Levi Willett, (heirs of) County st., house \$1500,	

wood house \$50, house lot and orchard \$300, woodland 1 acre \$50, marsh 9 acres \$180, marsh Town's farm 4 acres \$80. Total \$2160.	25.27
George E. Willis, Market st., 1 poll, horse \$100, carriage \$50. Total \$150	3.76
Henry Wilson, Underhill st., 1 poll, 3 horses \$300, 6 cows \$180, 2 heifers \$40, 2 swine \$20, 50 fowl \$25, carriage \$50, house \$1100, barn \$300, mowing, pasture and woodland 79 acres \$2408, pasture and woodland Main road 10 acres \$1000, marsh 6 acres \$90, thatch 4 acres \$40. Total \$5553.....	66.97
Mrs. Henry Wilson, Underhill st., money at inter- est \$4500. Total \$4500.....	52.65
Joseph R. Wilson, Underhill st., 1 poll, money at in- terest \$100, carriage \$100. Total \$200.....	4.34
John F. Wippich, So. Main st., 1 poll, stock in trade \$2000. Total \$2000.....	23.40
Frank L. Wood, So. Main st., 1 poll, stock in trade \$100. Total \$100.....	3.17
Andre Woodbury, High st., 1 poll, horse \$150, car- riage \$200, house \$1200, barn \$300, land and tillage 4 acres \$500. Total \$2350.....	29.50
George Woodbury, Ipswich Beach, 1 poll, 3 horses \$250, 5 cows \$150, 80 fowl \$40, carriage \$75, house \$800, house \$400, barn \$300, mowing 6 acres \$200, cranberry meadow 20 acres \$600, marsh and woodland 28 acres \$280, woodland 9 acres \$180. Total \$3325.....	40.91
Nellie E. Worcester, Green st., house \$1500, barn \$200, house lot \$300. Total \$2000.....	23.40
Mrs. Whipple, School st., ½ house \$600, land \$100. Total \$700.....	8.19
George G. Young, Market st., stock in trade \$100, shop \$300, land Market st. \$600. Total \$1000.	13.70
N. R. Farley, Treasurer First Parish, house \$1000, house lot \$400, mowing 6 acres \$200, marsh 10 acres \$100. Total \$1700.....	19.89
Frank T. Goodhue, Treasurer South Parish, house \$1000, house lot \$200. Total \$1200.....	14.04
William Willcomb, Treasurer M. E. Society, house \$1000, house lot \$200. Total \$1200.....	14.04

Joseph H. Towne and others, Trustees Linebrook Parish, stocks out of the state \$4000. Total \$4000	46.80
Trustees Agawam Lodge I. O. O. F., hall building \$1500, land \$100. Total \$1600.....	18.72
St. Joseph's Society, house \$2000. Total \$2000.....	23.40

List of Persons Assessed Poll Tax Only For 1892.

Edward F. Akerman, Central st., Joseph D. Abbott, East st., James F. Allen Countyst., Alfred E. Ambrose County st., John B. Amero Estes st., Charles O. Andrews Appleton Farms, John Andrews Topsfield road, Reuben Andrews High st., Randolph Appleton Underhill st., Benjamin D. Appleton Ipswich Village, Charles Archibald Market st., Samuel D. Atkinson County st., Harry B. Atkinson County st., Wesley B. Atkinson Sawyer st., Willis L. Augur County st
 John J. Bailey Boxford road, John R. Baker East st., Charles W. Bamford Washington st., Thomas Banner Washington st., Thomas B. Banner Washington st., Charles B. Banner Washington st., J. Wyman Bartlett Fruit st., Alfred E. Barton Summer st., Benjamin Barton Prospect st., A. J. Barton Hammatt st., Walter A. Beal So. Main st., Hardy M. Beck Prospect st., William Black Topsfield road, Daniel B. Blake High st., Edward Bodwell High st., George W. Bodwell Farm road, P. P. Boyle Mt. Pleasant st., George W. Bowen Jr. High st., Eugene Bowen High st., Samuel J. Brackett Topsfield road, T. Warren Brackett Topsfield road, C. W. Bresenham No. Main st., George Brocklebank Summer st., Lewis A. Brocklebank East st., William H. Brennan Topsfield road Conrad H. Brooks High st., William Brooks No. Main st., Francis P. Brown Beach, George H. Brown Washington st., Henry H. Brown Gravel st., John M. Brown Mineral st, Robert Brown Candlewood, William Brown So. Main st., William A. Burnham Candlewood, Alonzo Butler Summer st., Alonzo Buklin Estes st.

John A. Caldwell, High st., Seward J. Cameron Appleton Farms, Simon Cameron Appleton Farms, John Cameron Appleton Farms, Charles W. Canney Mineral st, Ernest Carter Green st., Carl Caverly Argilla, William A. Chaplin Hammatt st., Clifford F. Chapman Hammatt st., Christopher Chisholm Mt. Pleasant st., Henry Choate East st., Henry H.

Churchhill Summer st., George H. Clapp Hammatt st., James Clark Estes st., William B. Clark High st., William A. Clark Elm st., William G. Claxton Newmarch st., George E. Clisby Central st., Edward Cogswell M. House Green, L. H. Cogswell School st., Charles W. Collins Spring st., Arthur W. Conant East st., Gilbert R. Conant High st., Edward Constant M. House Green, Richard Cooper So. Main st., Jesse M. Cotter Union st., Joseph E. Cowan Linebrook, E. Herman Crane East st., Silas Crooker Spring st., Charles H. Cummings Market st., James W. W. Cummings Central st., Wesley K. Cummings Central st., Benjamin Currier Elm st., Charles Cutler High st.

Arthur C. Damon Winter st., James Damon East st., Lyman H. Daniels M. House Green, George H. Day High st., Benjamin F. Deland Salem road, John Devlin Depot sq., James Dillon Ipswich Village, Charles H. Dodge Prospect st., John E. Dodge Topsfield road, Harry K. Dodge No. Main st., James Dolan Topsfield road, Hallett Dole High st., Charles Dow Spring st., Arthur Dow Spring st., John A. Doyle Estes st., Thomas H. Doyle Estes st., William M. Duckworth Summer st., Henry F. Dunnels East st., Michael Dunn High st., Joseph De La Haye Water st., John De La Haye East st., John Dunham So. Main st.

Jacob Edgerly Washington st., Walter Ellery Peatfield st., Jason L. Ellsworth Summer st., Thomas F. Ellsworth Beach, Elmer Ellsworth Beach, Edward Ehrlacher No. Main st., Charles A. Estes Peatfield st., George Estabrook County st., Fred Elwell Topsfield road.

John M. Fall Fall's Lane, Michael Fennell Estes st., Benjamin F. Fewkes High st., Edwin W. Fewkes High st., Daniel Fitz So. Main st., William J. Flemming Depot sq., John C. Foss High st., Frank L. Frost Linebrook, Henry Fries Prospect st., Matthias Frazier Appleton Farms.

James F. Gallagher Market st., Joseph Gaudet County st., William George Sawyer st., Andrew Gilbert Topsfield road, Frank Gillard Appleton Farms, Daniel Girard No. Main st., Levi Girard No. Main st., Eugene Girard No. Main st., William Girard Topsfield st., Joseph Gilman Gravel st., Charles H. Glasier Summer st., Richard Glasier Summer st., Arthur C. Glover East st., Leander Godett county st., Charles E. Goodhue No. Main st., Ah Gong Hammatt st., George W. Goodwin High st., Harland W. Gould East st., W. P. Gould

F A. Gove County st., Frank Granger Peatfield st., Clarence Grant Summer st., Chesley P. Grant Summer st., Eustace P. Grant Summer st., John E. Grant Summer st., Walter Grant East st., John E. Grant Summer st., Richard Greenleaf East st., Edward S. Greenleaf High st., John H. Gregory High st., Moses H. Grimes Boxford road, George F. Gwinn Pine Swamp, Spencer H. Gwinn Pine Swamp.

Joseph E. M. Hardy Market st., Warren H. Hardy Gravel st., George W. Harris High st., Charles W. Harvey High st., William C. Hall Peatfield st., William A. Hawkesworth County st., John Hallett County st., Charles Hart Boxford road, Charles Haskell Spring st., Oliver S. Haskell Candlewood, Clarence A. Hatch So. Main st., Albert Hayes Candlewood, Charles W. Hayes Summer st., John E. Hayes East st., Smith E. Hayes East st., John Heard So. Main st., George Healy Winter st., Fred Hill High st., Howard S. Hills Topsfield road, Richard H. Hills Gravel st., Thomas C. Hills High st., William H. Hills High st., Frank A. Hodgdon Peatfield st., Bert Holland High st., Edward Holland Topsfield road, Willett Holland Topsfield road, John Holmes Boxford road, Thomas C. Hood East st., James Hood East st., John T. Hovey County st., Arthur D. Howard Depot sq., William O. Howard No. Main st., John A. Hoyer Central st., William A. Howe Summer st., Frank C. Hull Wainwright st., Justin J. Hull East st., William N. Hunt High st., John M. Hurd No. Main st., Joseph Hurd County st., Webster Hurd County st., Michael Hurley High st., Henry C. Hussey Boxford road, Cavel Hurlburt Neck road, Harry Humber So. Main st., Thomas Musken Peatfield st., J. Albert Muckins Winter st.

Ithamar Irving County st., James R. Irving County st.

Arthur Jean Prospect st., Reeves Jenkins Beach Farm, Alfred R. Jewett Ipswich Village, Charles M. Jewett High st., Clarence A. Jewett High st., Frank H. Jewett County st., Frederic M. Jewett High st., Henry A. Jewett Newmarch st., Howard C. Jewett, Summer st., Newell M. Jewett High st., Nehemiah A. Jewett Newmarch st., William H. Jewett 2d Summer st., James Joyce Elm st., Jesse F. Johnson Topsfield st.

George W. Kelton Mt. Pleasant st., Hiram M. Kelton Mt. Pleasant st., John H. Kimball East st., Benjamin Kathame

J. H. Laffy Washington st., Perley B. Lakeman School st, Peter Lamar Union st., George T. Lang Central st., William

T. Lewis East st., Albert Leet Green st., Charles T. Littlefield County st., Oscar Littlefield East st., Charles W. Lord Central st., Daniel Lord Depot sq., George M. Lord High st., Henry H. Lord Market st., Moses G. Lord East st., Nathaniel Lord County st., Samuel Lord Mt. Pleasant st., David A. Low School st., Frank L. Lyons Depot sq.

Levi B. Mallard Summer st., Joseph Malenfant Central st., Joseph F. Malenfant Central st., John B. Malenfant Central st., Amos P. Mann High st., Henry W. Manson Market st., Charles A. Marsh Spring st., William Marr Neck road, William Marshall Central st., William Mayo Cogswell st., William Mayes Mineral st., Edward J. Mayberry Candlewood, Joseph Martell Pleasant st., W. F. McNamara Elm st., Benjamin Melvin Washington st., John Merro Estes st., Charles McIntire G. McIntire Pine Swamp, James McLaughlin Appleton Farms, James Millus County st., John Miller Elm st., Richard Moore Jr. Washington st., Thomas H Moore Washington st., George Moulton County st., Edgar Morton Green st., Joseph T. Morton Spring st., John Moorhouse Candlewood, Eben B. Moulton Candlewood, Luke Murrey Washington st.

Fred Nason Pleasant st., Clarence Newman Market st., Albert N. Nichols County st., William O. Nichols East st., J. Edward Norman Fellows st., Epps Norwood Estes st., Charles H. Noyes East st., Charles W. Noyes Boxford road, Henry Noyes Locust road, E. Herbert Noyes High st.

Frank B. Page Wainwright st., Nathaniel Palmer Green st., Howard N. Palmer Green st., Arthur O. Parsons County st., George G. Parshley Warren st., Byron Parshley Market st., John W. Patterson Estes st., Walter Patterson Estes st., Albert S. Peatfield Mt. Pleasant, Augustine H. Peatfield Topsfield road, David S. Perley Linebrook, M. V. B. Perley Manning st., Roscoe D. Perley Linebrook, Lyman H. Perley Linebrook, John G. Peters So. Main st., Michael Pettie Mineral st., Cyrus H. Phipps Green st., Henry Picard Mineral st., Greenleaf A. Pickard High st., Henry A. Pickard Hammatt st., Lewis D. Pickard Ipswich Village, Edwin Pickup Washington st., Arthur Pierce No. Main st., Charles H. Pike High st., David M. Pingree Linebrook, Charles Pitman High st., Alfred Pitman County st., William H. Plummer No. Main st., Edwin H. Poole Green st., Lyman Poor Green st.

William W. Rand Manning st., John F. Ready Locust st.,

James E. Ready Market st., Edward F. Ready No. Main st., Thomas L. Reddy Mt. Pleasant st., Daniel Reardon Mineral st., James Reilly Winter st., William P. Reilly County st., Edward T. Riley Elm st., Peter T. Riley High st., Edward P. Rice School st., Clarence Roberts Washington st., John Roberts Jr. Union st., Thomas Roberts East st., Thomas E. Roberts Payne st., Charles W. Rogers Washington st., Charles H. Rollins Wainwright st., Andrew A. Rose Warren st., William Rose, Fred G. Ross High st., Lincoln K. Ross Washington st., Stephen Ross High st., Wesley Royal High st., Thomas Rumley Central st., John W. Russell Elm st., Fred W. Russell Elm st., Charles P. Rust East st., Valincourt E. Rust Summer st., Augustus H. Rutherford High st., Ernest L. Rutherford High st., William F. Rutherford High st.

James Sadler Peatfield st., Aaron T. Sanborn Washington st., James Saunders Beach road, Moses A. Saunders Washington st., Ferdinand L. Sawyer Market st., Bernard Schall Topsfield road, Frank Scotten Appleton Farm, George Scott Topsfield road, James B. Scott Fruit st., William Scott Spring st., John H. Shatswell No. Main st., Henry Shaw Peatfield st., Thomas C. Shaw Peatfield st., Walter Shaw Peatfield st., Emery Shepherd Gravel st., Herbert A. Shepperson County st., George W. Sherburne No. Main st., James R. Small Grape Island, John G. Small Grape Island, Simon Silverman, Harry Simmons So. Main st., George Simms Fruit st., Charles H. Smith High st., George E. Smith Argilla, George W. Smith Hammatt st., Granville C. Smith Manning st., Henry Smith Appleton Farms, J. Albert Smith Mineral st., John Smith So. Main st., John W. Smith Manning st., Nelson J. Smith High st., Oliver C. Smith County st., William H. Smith Mineral st., Elisha H. Snare High st., John G. Sperling No. Main st., Charles W. Spiller Washington st., Charles G. Spiller County st., Edward Spiller East st., George W. Spiller County st., Richard P. Spiller Linebrook, Eugene F. Spinney No. Main st., Frank A. Stackpole School st., William Stacy Estes st., George W. Starkey High st., Henry S. Stevens Washington st., Albert F. Stone East st., Henry Stone Jr. Linebrook, Herbert M. Stone Pleasant st., James C. Stone East st., Lewis R. Stone Linebrook, William L. Stone Hovey st., William L. Stone 2nd East st., William B. Sturgis Salem road, Eugene J. Sullivan Mt. Pleasant st., Jeremiah F. Sullivan Washington st., Joseph H. Sullivan Estes st., Hen-

ry Symonds So. Main st.

Ernest W. Farr County st., George F. Taylor No. Main st., Curtis Taylor Peatfield st., James M. Taylor, George H. Tenney Central st., Herbert Terry Prospect st., Frank W. Thompson No. Main st. Fred C. Thompson Gravel st., John L. Tibbetts Winter st., Arthur Tilton So. Main st., Everett W. Trask High st., Albert J. Tucker East st., George W. Tucker High st., Theodore M. Tucker High st., William Turner Locust st., Orlando W. Turner Manning st.

Arthur Wait Green st., Charles W. Wait High st., Hale Wait East st., Arthur H. Walton Gravel st., Ellsworth Walton High st., William W. Walton Summer st., Samuel J. Wakeham Salem road, W. J. Wakeham Salem road, C. L. Warner Warner's bridge, Thomas L. Warner Warner's bridge, Jesse Warren High st., T. Frank Waters County st., Joseph W. Webber East st., Moses Webber No. Main st., Daniel F. Weeks High st., Charles Wells Candlewood, Charles H. Wells Boxford road, Daniel Wells Summer st., George A. Wendall Poplar st., Sylvester Wentworth High st., Richard L. Weymouth High st., William White Union st., Fred Whitcroft Topsfield road, Elmer H. Wiley Warren st., Harry Wilkinson High st., Ira T. Willard Spring st., Charles S. Willcomb Washington st., Henry P. Willcomb County st., Herbert Willcomb County st., Augustus D. Willis Market st. Price G. Williams Hammatt st., William M. Williams Hammatt st., Thomas Winterson, Arthur Witham So. Main st., Herbert Witham Beach road, G. Loring Woodbury Ipswich Beach, William Woodcock, Henry Woodward So. Main st., William E. Woodward Linebrook.

Ambrose Young Salem road.

FEMALES ASSESSED.

Elizabeth M. Fewkes Prospect st.
Mary Q. Kinsman Candlewood.
Philinda H. Underhill Topsfield road.

Valuation and Tax of Non Residents for 1892.

AMESBURY.

J. Huntingdon and J. Davis, marsh 8 acres \$80.
Total \$80

ANDOVER.

John Henderson, house \$300, barn \$100, mowing 15 acres \$200, Close 10 acres \$180. Total \$780.....	9.13
--	------

BEVERLY.

Jonathan Dodge, marsh 5½ acres \$110, marsh Diamond Stage 8 acres \$160. Total \$270.....	3.16
Ingalls Kit tredge, marsh 6 acres \$120. Total \$120.....	1.40
Charles F. Wentworth, 2 horses \$200, ice house \$1000. Total \$1200.....	14.04

BOSTON.

Asa Burnham, mowing Town hill 2½ acres \$125, mowing M. Neck 6 acres \$300, pasture 7½ acres \$300. Total \$725.....	8.48
Daniel S. Burnham, ½ house Hodgkins \$500, wood house Hodgkins \$50, house East st. \$1400, barn \$75, house Spring st. \$750, house Sawyer st. \$650, out-buildings \$50. house and wood house Butler 850, ½ house and wood house Hobson \$550, ½ house S. Burnham \$200, ½ house Crane \$500, barn Crane \$50, house lot Hodgkins \$125 house lot East st. \$300, house lot Green st. \$100, house lot Spring st. \$100, house lot Sawyer st \$100, house lot Butler \$100, house lot Hobson \$100, house lot S. Burnham \$30, house lot Crane \$75. Total \$6655.....	77.86
Fred Burnham, ½ house Spring st. \$500, house Spring st. \$1200, house Spring st. \$600, barn \$100, land and orchard \$600. Total \$3000.....	35.10
Byam & Carleton, woodland 5¾ acres \$115, pasture 7½ acres \$75. Total \$190.....	2.23
Charles T. Cotton, ½ house \$500, barn \$100, land \$100. Total \$700.....	8.19
Daniel Kelley, house lot Washington st. \$200. Total \$200.....	2.34
John R. Kimball, (heirs of) mowing and orchard 9 acres \$675. Total \$675.....	7.90
Samuel Lombard, house \$550, barn \$100, land \$90. Total \$740.....	8.66
Mrs. C. W. Sherburne, house and store corner Market and Union \$1800, house Union \$800, house	

Union \$600, paint shop \$500, stable \$1000, land \$1800. Total \$6500.....	76.05
Stephen F. Jones, Seminary building \$2500, brick block \$4000, Seminary lot \$2500. Total \$9000.	105.30
N. W. Curtis, Trustee, stocks out of the state \$50000 Total \$50000.....	585.00

BALLARDVALE.

Sherwin Goodwin, barn \$50, mowing 19 acres \$280, pasture 60 acres \$300, thatch 4 acres \$40. Total \$670.....	7.84
--	------

BOXFORD.

Benjamin S. Barnes, marsh West Creek 4 acres \$80, marsh 2 acres \$40. Total \$120.....	1.40
Francis Curtis, marsh 2 acres \$40. Total \$40.....	.47
John S. Dorman, marsh 4 acres \$80, pasture 22 acres \$375. Total \$455.....	5.33
Joseph B. Fisk, marsh 3 acres \$60. Total \$60.....	.70
Mrs. Isaac Hale, pasture 26 acres \$430. Total \$430.	5.03
Israel Herrick, marsh 5 acres \$100, marsh 4 acres \$80. Total \$180.....	2.11
Edward Howe, Cedar Swamp 5 acres \$100, meadow 5 acres \$100, pasture 10 acres \$200. Total \$400.....	4.68
Eunice A. Howe, marsh 4 acres \$80. Total \$80 ....	.94
John Parkhurst, marsh 6 acres \$120. Total \$120...	1.40
Humphrey Perley, pasture Bradstreet 12 acres \$240, pasture 12 acres \$120, pasture 3½ acres \$35, meadow 2 acres \$75. Total \$470.....	5.50

BRADFORD.

Harry H. Hale, marsh Hundreds 5 acres \$75, marsh Town Farm 2 acres \$40, marsh 3 acres \$70, marsh 4 acres \$80. Total \$265.....	3.10
--	------

BROOKLYN, N. Y.

Albert C. Perkins, marsh 6 acres \$120. Total \$120..	1.40
Samuel Hallam, house \$1000, land \$200. Total \$1200.....	14.04

CAMBRIDGE.

Thomas J. Bennett, house at Little Neck \$150. Total \$150.....	1.76
James Blair, house at Little Neck \$150. Total \$150.	1.76
Charles Boyd, house Little Neck \$300. Total \$300	3.51

CHELSEA.

Lucy T. Warner, peat meadow 4 acres \$24, marsh 10 acres \$150. Total \$174.....	2.04
--	------

CHICAGO, ILL.

John B. Brown, 9 horses \$900, 2 cows \$60, 2 colts \$100, 2 swine \$20, 20 fowl \$10, carriage \$100, house \$1000, barn \$600, out-buildings \$300, mowing 25 acres \$1250, mowing 20 acres \$1000, mowing Castle hill 35 acres \$1750, pasture 30 acres \$1200, marsh 40 acres \$800, marsh Lakeman 4 acres \$80, mowing Woodbury 4 acres \$80, marsh and Pine Island 6 acres \$240, thatch 3 acres \$30. Total \$9520.....	111.42
Otis C. Hardy, house \$600, barn \$50, land \$150. Total \$800.....	9.36

DANVERS.

Danvers Bank, marsh 6 acres \$120. Total \$120.	1.40
Elizabeth P. Poor, $\frac{2}{3}$ house \$300, land \$100. Total \$700.....	8.19
J. W. Dodge, Trustee for L. R. Perley, upland and meadow 15 acres \$180, marsh 3 acres \$60. Total \$240.....	2.81

EAST CAMBRIDGE.

Anna P. P. Rindge, marsh 4 acres \$80. Total \$80	.94
Daniel F. Rindge, woodland W. Neck $1\frac{1}{2}$ acres \$50. Total \$50.....	.59

EAST HAVERHILL.

Otis O. Ordway, house \$500, barn \$100, tillage and pasture 24 acres \$300. Total \$900.....	10.53
---	-------

ELMIRA, N. Y.

Almira F. Caldwell, (heirs of) Caldwell's block \$8000, land \$500, mowing 4 acres \$200. Total \$8700.....	101.79
---	--------

ESSEX.

Joseph A. Brown, Dane lot 30 acres \$1050. Total \$1050.....	12.29
Frederic L. Dodge, marsh 7 acres \$140. Total \$140.....	1.64
Grover Dodge, marsh 4 acres \$80. Total \$80.....	.94
David Mears, (heirs of) $\frac{1}{2}$ house \$500, land \$100, meadow 2 acres \$50. Total \$650.....	7.61
John Perkins, marsh 2 acres \$40. Total \$40.....	.47

Joshua Lamson, marsh 6 acres \$120. Total \$120.	1.40
Aaron Story (heirs of) marsh 2 acres \$40. Total \$40.....	.47
Alice Story, ¼ house High st. \$200, land \$50. Total \$250.....	2.93

EVERETT.

Daniel Russell and Edward C. Osgood, house at Little Neck \$200. Total \$200.....	2.34
---	------

GEORGETOWN.

D. C. and John Mighill, marsh 3 acres \$60. Total \$60.....	.70
Jophanus Adams, woodland 3½ acres \$70, marsh 2½ acres \$50, thatch 2 acres \$20. Total \$140.	1.64
Hoyt & Chaplin, marsh 1 acre \$80. Total \$80.....	.94
N Howe, marsh 4 acres \$80. Total \$80.....	.94
Sherman Nelson, marsh Howe 4 acres \$80, marsh 8 acres \$100, marsh Perley 8 acres \$160. Total \$400.....	4.68
Luther P. Tidd, marsh 5 acres \$100. Total \$100...	1.17
A. W. Hamilton, stock in trade \$500. Total \$500.	5.85

HAMILTON.

George M. Adams, marsh 1½ acres \$30. Total \$30.	.35
Silsbee Adams, marsh 12 acres \$240. Total \$240.	2.81
Arza Brown, (heirs of) marsh 6½ acres \$130. Total \$130.....	1.52
George Brown, marsh 7 acres \$140, marsh 6 acres \$120, marsh 2 acres \$40. Total \$300.....	3.51
William A. Brown, marsh Town hill 6½ acres \$130, marsh 4 acres \$80, thatch \$50. Total \$260.	3.04
Elam Burnham, marsh 2 acres \$40. Total \$40.....	.47
John Butler, marsh 2 acres \$40. Total \$40.....	.47
George E. F. Dane, marsh 12 acres \$240, marsh 6 acres \$60. Total \$300.....	3.51
John Dane and G. Kinsman, house \$1500, barn \$100, land and house lots \$1400. Total \$3000.	35.10
Lewis Dane, house Estes st. \$1000, 2 houses \$1200, house \$1500, barn \$100, land \$600. Total \$4400.....	51.48
Mary A. Dane, marsh 6 acres \$120. Total \$120...	1.40
Samuel Dane, (heirs of) marsh 5 acres \$100. Total \$100.....	1.17
William A. Dane, marsh 6 acres \$120. Total \$120.	1.40

Allen W. Dodge (heirs of) marsh 5 acres \$100. Total \$100.	1.17
Caleb W. Dodge, marsh 8 acres \$160, marsh 3 acres \$60. Total \$220.....	2.57
Elbridge F. Dodge, marsh 2 acres \$60. Total \$60.	.70
George B. Dodge, marsh 9 acres \$180. Total \$180.	2.11
Lucy Dodge, marsh 6 acres \$120. Total \$120.....	1.40
Luke Dodge, (heirs of) marsh 5 acres \$100. Total \$100.....	1.17
A. P. Gardner, pasture 15 acres \$300, pasture 32 acres \$640. Total \$940.....	11.00
Samuel P. Goodhue, marsh 6½ acres \$130. Total \$130.....	1.52
Henry Goodwin, house \$800, land \$200. Total \$1000.....	11.70
Mary J. Graves, marsh 8 acres \$160. Total \$160	1.87
Levi Hobbs (heirs of) Gravelly pasture 30 acres \$300. Total \$300.....	3.51
Mrs. Mark R. Jewett, land opposite Rowley landing \$40. Total \$40 .....	.47
Isaac F. Knowlton, house \$25, pasture 4 acres \$80, marsh Fox creek 3 acres \$60, marsh Prescott 4 acres \$80, marsh Patch 9 acres \$180, marsh Pine Island 3 acres \$60. Total \$485.....	5.67
John H. Knowlton, marsh 8 acres \$160. Total \$160.....	1.87
Jarvis Lamson, marsh 18 acres \$360. Total \$360.	4.22
Caleb J. Norwood, stock in trade \$2500, machinery \$1800, mill \$2000. mill privilege \$500. Total \$6800.....	79.56
Alden Patch, marsh 8 acres \$160. Total \$160.....	1.87
Charles Patch, marsh 20 acres \$400, marsh 7 acres \$140, marsh 1½ acres \$30. Total \$570.....	6.67
George Patch, meadow and pasture 22 acres \$500. Total \$500.....	5.85
Samuel Patch, marsh 8 acres \$160, meadow 4 acres \$60. Total \$220.....	2.57
Harrison Porter, marsh 10 acres \$200. Total \$200.	2.34
Oliver Porter, marsh 7½ acres \$150. Total \$150.	1.76
Daniel Roberts, marsh 6 acres \$120. Total \$120.	1.40
E. P. Robinson, marsh 6½ acres \$130. Total \$130.	1.52
Mary Safford, marsh 5 acres \$100. Total \$100.	1.17

Alvin Smith, marsh 7 acres \$140. Total \$140.....	1.64
Daniel C. Smith, woodland 13 acres \$200. Total \$200	2.34
Samuel Story, (heirs of) pasture 1 acre \$20, marsh 5 acres \$120. Total \$140.....	1.64
Benjamin F. Tappan, marsh 6 acres \$120. Total \$120.....	1.40
John Tuttle, marsh 9 acres \$180. Total \$180.....	2.11
John L. Webber, marsh 6 acres \$120. Total \$120.	1.40
Aretas D. Wallace, marsh 7 acres \$140, marsh 5 acres \$100. Total \$240.....	2.81
Austin A. Whipple, marsh 12½ acres \$250. Total \$250.....	2.93
Edwin A. Whipple, marsh Fox creek 6 acres \$120, marsh 9 acres \$180. Total \$300.....	3.51
Oliver Whipple, (heirs of) marsh 9 acres \$180. Total \$180.....	2.11
William Whipple (heirs of) marsh 3 acres \$60. Total \$60 .....	.70
James Woodman, marsh 2 acres \$40. Total \$40.	.47

HARTFORD, CONN.

John C. Kimball, house \$500, barn \$50, house lot \$100. Total \$650.....	7.61
--	------

HAVERHILL.

Mrs. L. M. Bixby, woodland 5 acres \$150. Total \$150.....	1.76
A. J. Tilton, stock in trade \$2000, machinery \$2000. Total \$4000.....	46.80

HINGHAM.

John N. Proctor, house Seby's Island \$125, tillage \$100. Total \$225.....	2.63
---	------

LAWRENCE.

Mrs. Myra D. Humphrey, house at tannery \$700, house at tannery \$2000, shed \$150, house Water st. \$500, land tan yard \$600, land Water st. \$500. Total \$4450.....	52.07
Charles E. Wells, house \$1200, barn \$700, carriage house \$100, mowing 12 acres \$600, pasture 6 acres \$180, meadow 12 acres \$240, woodland 2 acres \$80. Total \$3100.....	36.27

LYNN.

William H. Atkinson, mowing 4 acres \$100, wood-	
--	--

land 4 acres \$60, meadow \$60. Total \$220.	2.57
Henry C. Jewett, house \$700, barn \$100, mowing 5 acres \$350. Total \$1150.....	13.46
M. A. Locke, house at Little Neck \$150. Total \$150.....	1.76
Jeremiah Spiller, house \$600, house lot \$100. To- tal \$700.....	8.19
Arthur Sweetser, 4 horses \$1000, 2 cows \$60, 2 swine \$20, 12 fowl \$6, 7 carriages \$1000, house \$9000, house \$1500, stable \$500, wind mill \$200, tillage 18½ acres \$1500, tillage 3 acres \$300. Total \$15086.....	176.51

MALDEN.

Mathilda S. Soderholtz, house Little Neck \$250. Total \$250.....	2.93
--	------

MARBLEHEAD.

Robert Lefavor, house Linebrook \$400, barn \$150, mowing 3 acres \$90, mowing Cove lot 3 acres \$90, mowing Burnham 10 acres \$250, mowing 4 acres \$100, pasture 11 acres \$110, meadow 2½ acres \$30, meadow 10 acres \$200, woodland 16 acres \$190, marsh 8 acres \$160. Total \$1770.	20.71
--	-------

NEWBURY.

Moses N. Adams, marsh 18 acres \$180. Total \$180.	2.11
E. & N. Dole, 2 oxen \$150, 4 cows \$120, 2 houses \$1000, 2 barns \$750, out-buildings \$150, house Cross \$200, barn and sheds Cross \$300, 2 houses Bluffs \$300, tillage Cross 50 acres \$1000 tillage 15 acres \$500, pasture 25 acres \$400, marsh 65 acres \$650, sand beach \$2500. Total \$7750.....	93.84
Nathaniel Dole, marsh 90 acres \$90, marsh Jewett 3½ acres marsh Warner 6 acres \$60. Total \$185.....	2.16
George W. Gleason, marsh 3 acres \$60. Total \$60.	.70
Richard Jaques, marsh 26½ acres \$265. Total \$265.....	3.10
W. Burke Little, marsh 11 acres \$110. Total \$110.	1.29
Charles Lunt, marsh 6½ acres \$65. Total \$65.....	.76
Henry L. Tenney, marsh 16 acres \$160, marsh 6 acres \$60, marsh 10 acres \$100, marsh 7 acres \$70; marsh 5 acres \$100, marsh 7 acres \$70,	

marsh 5½ acres \$55. Total \$615..... 7.20

NEWBURYPORT.

Nathan D. Dodge, pasture 20 acres \$200. Total \$200..... 2.34

Thomas Mackinney, horse \$50, 6 cows \$180, sail boat \$50, pool table \$50, house Grape Island \$1000, barn \$200, saloon \$150, 10 houses \$1000, mowing 10 acres \$400, marsh 40 acres \$425. Total \$3505..... 41.01

Henry R. & H. D. Perkins, marsh 3 acres \$30. Total \$30..... .35

Isaac Poor, house Grape Island \$100. Total \$100. 1.17

Richard Spofford, land Grape Island 2 acres \$100. Total \$100..... 1.17

NEWARK, N. J.

Isaac Flitner, (heirs of) house lot \$300. Total \$300..... 3.51

NEW YORK CITY.

Isaac C. Kendall, (heirs of) woodland 6 acres \$90, 2 acres \$30. Total \$120..... 1.40

Morritz Phillips, horse \$150, carriage \$200, house \$1200, barn \$300, out-buildings \$100, land \$700, land \$360. Total \$3010..... 35.22

Harriet A. Smith, house \$1400, stable \$100, mowing 4 acres \$200. Total \$1700..... 19.89

Bayard Tuckerman, land 14 acres \$2500. Total \$2500..... 29.25

Sarah E. Willett, tillage 6 acres \$600, tillage 9 acres \$360, tillage Wait 2 acres \$150, tillage 8 acres \$640. Total \$1750..... 20.48

Francis R. Appleton, 5 horses \$750, carriages \$1000, 1 right Scott's hill \$100, house and barn \$10000, mowing 29 acres \$1450, 1 new right Scott's hill \$50. Total \$13350..... 133.97

PEABODY.

Alexander Clark, 5 horses \$500, 20 cows \$600, 2 oxen \$150, 2 heifers 5 swine \$50, 50 fowl \$15, house Poor \$800, barn Poor \$1500, barn Poor \$500, barn Poor \$300, outbuildings \$75, house Pleasant st. \$500, shop \$50, house High st. \$800, barn \$200, house Eagle hill \$50, 2 houses Little Neck \$300, house unfinished J. Neck \$500,

mowing 25 acres \$1250, pasture 15 acres \$225, marsh 24 acres \$480, thatch 3 acres \$30, house lot Pleasant st. \$100, house lot High st. \$200, marsh 8½ acres \$170. Total \$9400.....	109.99
Alfred McKenzie, house near Rowley river \$200. Total \$200.....	2.34
Reuben G. Nelson, marsh 8 acres \$160. Total \$160	1.87
Josiah B Thomas, house Eagle hill \$500, out-build- ings \$100, pasture 14 acres \$210. Total \$810.	9.48
ROCKPORT.	
Thomas Kimball, tillage 2 acres \$200. Total \$200	2.34
Sarah A. Wheeler, tillage 2 acres \$200. Total \$200	2.34
ROWLEY.	
Amos Bishop, mowing 4 acres \$200, mowing 2 acres \$100, pasture 24½ acres \$765, pasture 43 acres 258. Total \$1323.....	15.48
Henry P. Boynton, house \$300, barn \$100, land 7½ acres \$150. Total \$550.....	6.44
S. A. Boynton, 5 rights Farm pasture \$250. To- tal \$250.....	2.93
Daniel W. Bradstreet, marsh 8½ acres \$170. To- tal \$170.....	1.99
John Chapman, pasture 15 acres \$150. Total \$150	1.76
Byron S. Davenport, meadow 1 acre \$25. Total \$25.....	.29
Amos N. Dodge, woodland 4½ acres \$67, pasture 45 acres \$450, ½ pasture Plummer 12 acres \$120. Total \$637.....	7.45
Andrew Dodge, marsh 6 acres \$120. Total \$120.	1.40
B. B. Dodge, woodland 2 acres \$40, marsh 2 acres \$40. Total \$80.....	.94
Ignatius S. Dodge, woodland 1¼ acres \$20, marsh 3 acres \$60. Total \$80.....	.94
Phineas Dodge, thatch 3 acres \$25, marsh 4 acres \$80, woodland Perley 5 acres \$50, woodland 10 acres \$100. Total \$255.....	2.99
Phineas A Dodge, meadow 4 acres \$50, marsh 7½ \$150, woodland 10 acres \$400. Total \$600...	7.02
Lewis H. Dole, (heirs of) woodland 7 acres \$150. Total \$150.....	1.76
William E. Downing, marsh 7 acres \$110. Total \$110.....	1.29

N. N. Dummer, woodland 22 acres \$600. Total \$600.....	7.02
William C. Foster, (heirs of) swamp and peat meadow \$25. Total \$25 .....	.29
Daniel H. Hale, wood and mowing 6 acres \$300, pasture 22 acres \$550, pasture B. Brook 15 acres \$150. Total \$1000.....	11.70
Joseph Hale, (heirs of) pasture Dow \$170, pasture B. Brook \$150, tillage $\frac{1}{2}$ acre \$30, woodland 5 acres \$150. Total \$500.....	5.85
Thomas Hicken, woodland 4 acres \$40. Total \$40.	.47
Henry E. Keyes, marsh 4 acres \$80. Total \$80.....	.94
George Kimball, house \$75, land \$25. Total \$100.	1.17
John Lambert, (heirs of) pasture \$150, woodland \$100. Total \$250.....	2.93
Maria Lambert, marsh 8 acres \$80, tillage 5 acres \$125, woodland 6 acres \$90. Total \$295.....	3.45
Daniel Minchin, marsh 7 acres \$70. Total \$70.....	.82
B. B. & A. B. Potter, marsh 6 acres \$120, meadow 1 acre \$30. Total \$150.....	1.76
Allen Perley, marsh $2\frac{1}{2}$ acres \$25, pasture Bullbrook 5 acres \$50. Total \$75.....	.88
David E. Perley, thatch $4\frac{1}{2}$ acres \$40, marsh $9\frac{1}{2}$ \$190, $\frac{1}{2}$ Plummer lot \$120. Total \$355.....	4.16
Benjamin B. Potter, meadow 1 acre \$30. Total \$30,.....	.35
Mrs. Cornelia H. Prescott, woodland 1 acres \$60. Total \$60, exempt.	
Edward H. Potter, pasture 2 acres \$75, house lot $13\frac{1}{2}$ acres \$540. \$615.....	7.20
George K. Prescott, woodland 20 acres \$200, wood land Lavalette 8 acres \$80. Total \$280.....	3.28
George A. Richards. tillage brickyard $2\frac{3}{4}$ acres \$137. Total \$137.....	1.60
David A. Saunders, pasture 8 acres \$150, pasture 10 acres \$135, meadow 1 acre \$20, $\frac{1}{2}$ right Farm pasture \$25. Total \$330.....	3.86
John Savage, 3 rights Farm pasture \$150. Total \$150.....	1.76
Edward C. Smith, marsh 17 acres \$170. Total \$170.....	1.99
Calvin Titcomb, house Conant \$500, barn \$150,	

mowing 4 acres \$220, mowing 1½ acres \$80, pasture 24 acres \$240, meadow 4 acres \$80. Total \$1270.....	14.86
Albert Titcomb, (estate of) marsh 18½ acres \$210. Total \$210.....	2.46

SALEM.

Joseph L. Austin, Massasoit house Little Neck \$400. Total \$400.....	4.68
James D. Dodge, house lot \$200. Total \$200.....	2.34
John C. Kinsman, marsh 5 acres \$100. Total \$100	1.17
J. A. Todd and G. E. Patterson, house Little Neck \$150. Total \$150.....	1.76
William G. Peabody, ½ house Market st. \$600, ½ barn \$100, ½ house lot \$200, Bush hill pasture \$80. Total \$980.....	11.47
James L. Ward, house \$1000, barn \$200, house Eagle hill \$150, house lot \$300, marsh 10 acres \$200. Total \$1850.....	21.65
John L. Dickinson, woodland 4 acres \$100, wood- land Cedar Swamp 4 acres \$115. Total \$215.	2.52

SAXONVILLE.

E. O. Simpson, house Little Neck \$200. Total \$200.	2.34
--	------

SOMERVILLE.

William F. Wade, house \$1200, barn \$400, house lot and tillage \$500, marsh 8 acres \$80. Total \$2180.....	25.51
---	-------

SPRINGFIELD, MASS.

Charles Goodhue, house \$600, land \$100. Total \$700.....	8.19
---	------

TOPSFIELD.

Elisha P. Andrews, marsh 1 acre \$20. Total \$20.	.23
Joseph E. Andrews, marsh 1 acre \$20. Total \$20.	.23
Justin Allen, marsh 4 acres \$80. Total \$80.....	.94
A. Abbott, marsh 4 acres \$80. Total \$80.....	.94
Humphrey Balch, marsh 8 acres \$160. Total \$160	1.87
Dudley Bradstreet, pasture 3 acres \$60. Total \$60	.70
Thomas Cass, marsh 11¾ acres \$235. Total \$235	2.75
Alonzo P. Burnham, thatch 8 acres \$80. Total \$80.....	.94
David Clark, (heirs of) marsh 10 acres \$210, pas- ture 3 acres \$60. Total \$270.....	3.16
Alfred Cummings, marsh 13 acres \$195. Total	

\$195.....	2 28
Amanda Foster, woodland 10 acres \$900, 1½ pasture Potter 15 acres \$150, thatch 1½ acres \$30.	
Total \$1080.....	12.64
Harriet and Caroline Hobbs, pasture 6½ acres \$92, meadow 5 acres \$100, meadow \$26, marsh 6 acres \$120. Total \$338, exempt.	
Charles H. Holmes, (heirs of) marsh 4 acres \$80.	
Total \$80.....	.94
Phebe Hood, pasture 22 acres \$330. Total \$330.	3.86
Esther Hutchins, woodland and thatch \$250, marsh \$50. Total \$300.....	3.51
J. A. Kinsman, (estate of) marsh 5 acres \$100. To- tal \$100.....	1.17
J. Arthur Lamson, marsh 9 acres \$180, woodland 6 acres \$100. Total \$280.....	3.28
James Manning, marsh 9 acres \$180. Total \$180.	2.11
Mark R. Pearson, woodland 6¾ acres \$150, mow- ing 10 acres \$200. Total \$350.....	4.10
David G. Perkins, marsh 5 acres \$100. Total \$100.	1.17
Dudley Q. Perkins, marsh 7½ acres \$150. Total \$150.....	1.76
Elizabeth W. Perkins, marsh 4 acres \$80. Total \$80.....	.94
Ephraim Perkins, marsh 5 acres \$100. Total \$100	1.17
John P. Perkins, woodland 4 acres \$300. Total \$300.....	3.51
Josiah P. Perkins, marsh 16½ acres \$330. Total \$330.....	3.86
Mrs. Sophronia Perkins, upland and meadow 15 acres \$180. Total \$180.....	2.11
Thomas Pierce, (heirs of) woodland 8 acres \$160.	
Total \$160.....	1.87
Baxter P. Pike, marsh 3 acres \$60. Total \$60.....	.70
Eliza H. Pike, marsh 5 acres \$100, thatch 2 acres \$20. Total \$120.....	1.40
Mary A. Reed, marsh 4 acres \$80. Total \$80.....	.94
A. W. Smith, marsh 8 acres \$160. Total \$160.....	1.87
Topsfield (Town of) marsh 3 acres \$60. Total \$60.	.70
Dudley P. and Mary L. Towne, marsh 8½ acres \$170. Total \$170.....	1.99
E. L. Wildes, meadow 1 acre \$10, woodland 14	

acres \$280, marsh 9 acres \$180. Total \$470	5.50
Eunice Wildes, marsh 2½ acres \$50. Total \$50.....	.59
E. Wildes and J. A. Lamson, marsh 4 acres \$80.	
Total \$80.....	.94
Wildes and Cleaveland, marsh \$50. Total \$50.....	.59

WENHAM.

James T. Brown, marsh 6 acres \$120. Total \$120.	1.40
Samuel Cook, marsh 9 acres \$180. Total \$180	2.11
William Cummings, marsh 13 acres \$260. Total	
\$260	3.04
Joseph Day, marsh 4 acres \$80. Total \$80.....	.94
Abram Dodge, marsh 5 acres \$100. Total \$100...	1.17
Ezra Dodge, marsh 7½ acres \$150. Total \$150...	1.76
F. S. and George F. Dodge, marsh 4 acres \$80. To-	
tal \$80.....	.94
George W. Dodge, marsh 3 acres \$60. Total \$60.	.70
Francis B. Edwards. marsh 3½ acres \$70. Total	
\$70.....	.82
Edmund Kimball, marsh 3 acres \$60. Total \$60.	.70
Edward L. Kimball, marsh 13½ acres \$270. To-	
tal \$270.....	3.16
William B. Morgan, marsh 5 acres \$100. Total	
\$100.....	1.17
Daniel Perkins, marsh 6 acres \$120. Total \$120.	1.40
N. P. Perkins, marsh 3 acres \$60. Total \$60.....	.70
Michael Sullivan, marsh 3½ acres \$70. Total \$70.	.82
Henry Tarr, marsh 3 acres \$60. Total \$60.....	.70

WILMINGTON.

Henry Sheldon, pasture 25 acres \$250. Total \$250.	2.93
---	------

* Annual . Report *

— OF THE —

SCHOOL COMMITTEE,

— OF THE —

Town . of Ipswich,

— FOR THE —

YEAR ENDING FEBRUARY 1, 1893.



IPSWICH, MASS.

CHRONICLE PUBLISHING Co.

1893.

* School . Report. *



FINANCIAL STATEMENT.

APPROPRIATIONS AND RECEIPTS.

For Manning School.....	\$2300 00
For Other Schools.....	5800 00
For Text Books and Supplies.....	800 00
For Repairs.....	500 00
For Vocal Music.....	250 00
Rec'd from State Board of Education,	218 31
Received from Dog Licenses.....	379 39
	—————\$10247 70

EXPENDITURES.

Trustees Manning School.....	\$2300 00
Teachers' Salaries.....	5540 25
Care of School Buildings.....	259 15
Fuel.....	479 38
Text Books and Supplies.....	750 74
Repairs, including ventilation, at Cogswell School.....	532 04
Incidentals	440 99
	—————\$10302 55

CORPS OF TEACHERS.

(February 1st, 1893,) with their salaries.

HIGH SCHOOL.

Sharonton H. Baker, Principal.....	\$ 1500 00
Mabel H. Brown, Assistant.....	600 00

GRAMMAR SCHOOL.

Joseph I. Horton, Principal.....	1200 00
Lucy Hamlin, 1st Assistant.....	600 00
Carrie L. Lakeman, 2d Assistant.....	500 00

DENNISON SCHOOL.

Intermediate, Mrs. H. E. Noyes.....	400 00
Primary, Emma G. Blanchard, Principal.....	380 00
Primary, Anna S. Cogswell, Assistant.....	280 00

COGSWELL SCHOOL.

Intermediate, Mary E. Smith.....	400 00
Primary, Mabel L. Hodgkins.....	380 00

NORTH SCHOOL.

Intermediate, S. Isabel Arthur.....	400 00
Primary, Eva A. Willcomb, Principal.....	380 00
Primary, E. Mabel Adams, Assistant.....	280 00

WAINWRIGHT SCHOOL.

Susie H. Potter.....	380 00
----------------------	--------

MUSIC TEACHER, A. E. Bradford.....	250 00
------------------------------------	--------

UNGRADED SCHOOLS.

Appleton, Allegra Manning.....	250 00
Argilla, Cora A. Smith.....	250 00
Candlewood, Susie C. Cobb.....	250 00
Grape Island, Cora H. Jewett.....	250 00
Linebrook, Sadie W. Matthews.....	300 00
Village, Josephine C. Colby.....	250 00
Willowdale, Mabel R. Willis.....	250 00

ENROLLMENT AND ATTENDANCE.

	Whole Number Enrolled.	Average Membership.	Average Attendance.	Percentage of Attendance.
High School,	64	46.3	43.3	93.5
Grammar,	145	135.7	124.1	92
North Intermediate,	45	33.3	31.5	94.6
Cogswell “	38	31.2	28.1	90
Dennison “	55	50	47	94
North Primary,	112	78.4	71	90.6
Cogswell “	74	50.5	40.7	80.6
Dennison “	101	76.1	68	90
Wainwright“	68	43.4	38.1	88
Appleton,	10	6	5.6	93.3
Argilla,	13	10	8	80
Candlewood,	18	15.6	13.6	87.2
Grape Island,	6	6	6	100
Linebrook,	25	18	14.8	82.2
Village,	25	14.3	12.4	87
Willowdale.	18	16.1	13.4	83.2
	817	630.9	565.6	89.6

Number of children in town according to census taken in
May last:

Between the ages of 5 and 7 years.....276
Between the ages of 8 and 14 years.....582
—858

Pupils enrolled in the public schools, 817, as follows:

In the four Primary schools.....355
In the three Intermediate schools.....138
In the Grammar Schools.....145
In the High School.....64
In the Out Districts Schools.....115
Average membership of all the schools.....631
Average attendance of all the schools.....566
Per cent. of attendance.....89½

NOTE.—In connection with the above, it should be stated that many children do not enter the schools until six or seven years of age, and that the number enrolled in the schools includes 120 who are above fifteen years of age.

LIST OF PUPILS WHO RECEIVED DIPLOMAS
June 30, 1892.

THREE YEARS' CLASSICAL COURSE.

Rufus Hamilton Brown,
Robert Scott Kimball,
Bernard Lester Goss,
Eliza Foster Plouff,
Franceine McIntire,
Annis Elzina Cook,
Maye Everett Clarke,
Grace Estelle Smith,
Helen Gould Safford,
Maud Pauline Maynard.

THREE YEARS' ENGLISH COURSE.

George Everett Hodgkins,
Mabelle Roberts Willis,
Mary McLaughlin,
Samuel Foster Damon,
William Roscoe Spinney.

The past school year has been uneventful and we count its uneventfulness our good fortune. Excepting a run of scarlet fever, which happily did not become epidemic, though it caused the suspension of the Candlewood school for some weeks, and the ravages of the grippe in the Argilla and Willowdale districts, no prevailing sickness has interfered materially with general school work. Some changes have been made in our corps of teachers, but the Dennison Primary is the only large school which has suffered a change of administration. To fill this vacancy, Miss Emma G. Blanchard was transferred from the Wainwright school, and the high standard attained under Miss Crosby's skillful hand has been fully maintained. Miss Susie H. Potter, the assistant at the North Primary was placed in charge of the

Wainwright, and Miss E. Mabel Adams, formerly of the Village school, was assigned to the vacancy in the North. Both these teachers, we are pleased to see have done excellent work. Miss Cora H. Jewett retired from the Candlewood school with the close of the school year, and Miss Susie C. Cobb of Salem has been doing good work as her successor. Miss Sadie W. Matthews has been transferred from Willowdale to the Linebrook district and the vacancy thus made was filled by the appointment of Miss Mabel R. Willis, who promises well in that position. At Linebrook alone, repeated changes seem necessary, due largely to the peculiar environment of the school. A local dissatisfaction with the teacher, which is in great danger of becoming chronic, has hampered the work of several teachers in rapid succession, and greatly impaired the efficiency of the school.

The policy of allowing the teachers a day in each term for visiting the schools of other communities has been continued with gratifying results. The teachers invariably return from these excursions to the famous schools of Quincy, Chelsea, Cambridge and elsewhere with fresh interest and new devices, and twice at least these visits have established the fact that our schools are maintaining a really high standard. In one instance, a primary principal satisfied herself that the fifth grammar grade in a large Cambridge school, corresponding nearly to the second intermediate grade in our system, was not as far advanced in arithmetic and geography as her first primary class, and in the other the principal of our grammar school saw for himself that a recent graduate from his tuition was easily maintaining the first rank in her class in the Lynn high school. All things considered, we may well believe that our local school system is accomplishing substantial and valuable results. Nevertheless defects are apparent, and improvement in many respects may be made.

In our district schools, we must confess, are the least satisfactory portions of our local system. For various rea-

sons they are not accomplishing all that we could wish for the children of the various localities, in which they are located. The radical trouble is that generally they are too small. The average membership for the year at the Appleton has been 6; at the Argilla 10; Candlewood 15; Village 15; Willowdale 16; Linebrook 18.

These few scholars are often of widely different ages, and are distributed through all the grades from lowest Primary to second Grammar. There can be no class system in consequence, as in larger schools, and only a few minutes can be given to any one recitation. The healthful stimulus found in graded schools is almost wholly lacking and many children advance more slowly than they would under more auspicious circumstances. With a single exception, these schools do not share in the musical instruction, which is one of the most valuable elements in our schools, and even if instruction were given, little profit would result in most cases in the smaller schools, because of the impossibility of attaining any good musical effects.

The salary of twenty or even thirty dollars a month for ten months, is not tempting. It secures only young and totally inexperienced teachers, who welcome any opening which will give them practical experience in school affairs, or teachers who have little fitness for their profession. Much poor teaching results, frequent changes are unavoidable and continuity of work is impossible. The isolation of these schools from the center and from each other renders proper supervision difficult, and makes them practically independent, and each going at its own easiest pace and covering its own ground. But is there any remedy for these evils in a town like ours, where so many groups of families with children of school age, live in these isolated neighborhoods? In the case of the Grape Island school, no improvements on present conditions seem possible. The Linebrook school is so remote that it is practically eliminated from our inquiry. In the case of some of the other schools, consider-

able improvement might follow from the extension of musical instruction, and with provision for more helpful and systematic supervision.

But the most satisfactory solution and one which is engaging much attention in many quarters, lies in the abandonment of the local school buildings, and the transportation of all the children by the town authorities and at public expense from their homes to the schools in the center. This system is being worked successfully in a number of our suburban towns. It has its disadvantages, in the case of very young children, it must be confessed, but there are great compensating advantages, which demand careful consideration, in the skilled teaching and the more stimulating environment.

The committee made some inquiries of parents, in one neighborhood, as a preliminary to attempting this experiment, and has seriously considered adopting this measure in yet another district. As yet, the scheme has not taken definite shape, but great possibilities of good seem to lie within it.

THE INTERMEDIATE AND PRIMARY SCHOOLS.

This group of schools is of the highest importance. They contain a large proportion of our school population, 493 out of 817. Some admirable work is being done. In scope and quality the training given compares well with that of some of our best. Some re-arrangement however is imperatively needed, and will be forced upon us ere long.

The problem of room for the primaries is again a pressing one. At the Dennison, the average during the winter term has been so large, that the natural increase in attendance during the spring and summer terms is likely to bring more children than can be accommodated with comfort.

At the North Primary school, the prospective difficulty is yet more serious. The present enrollment is 112. The average attendance for the year, including stormy days and pleasant days alike, has been 79. Within a few weeks a hundred children will be in regular attendance here. There is absolutely no accommodation for such a multitude, and on sanitary grounds alone, it is to be hoped that no attempt will be made to seat this number in so small a room. It will be impossible for the two teachers in charge to maintain the standard of the school under such pressure.

The Cogswell Primary with its enrollment of 74 already taxes the resources of the principal too heavily, though the school is making excellent progress. The spring influx will probably carry the enrollment and the average attendance much above any reasonable limit. The Wainwright as well is full already, with its enrollment of 68.

At the same time, it happens somewhat singularly, that the Dennison Intermediate is the only one of the three schools of that grade which has a full quota of pupils. The Cogswell and the North are very small and remain so, despite our efforts to promote as many as possible from the primaries.

A partial and temporary relief may be found in the appointment of pupil teachers to assist the Cogswell and Wainwright principals. Some of our bright High school graduates, it is hoped will esteem this opportunity of gaining practical experience, valuable enough to lead them to volunteer for this service, without remuneration. The experience thus gained will be of great value in settling the question, whether the aspirant for this profession has that in-born aptness for the fine art of teaching, which is the indispensable pre-requisite to success, and will determine the wisdom of a Normal course, or further preparation for this work.

But other measures must soon be resorted to. More room must be provided, or some re-arrangement made. Shall this

be attained by building another primary building in a thickly peopled section and establishing another school, as in the case of the Wainwright a few years ago? As an objection to this, it is to be observed that the multiplication of small, independent schools is very undesirable. Already, our town primary schools, and the intermediate as well, are far from attaining a uniform standard, or covering identical ground. Our grading is far from being as systematic as it might be and should be. In the absence of any official and thorough-going supervision, our schools gradually drift apart, as the skill of a particular teacher, in her preference for particular studies, or her ambition to excel, are not counterbalanced by some common make weight. Inevitably there is no small variance in the advancement of pupils of the same grade in different schools. It may be objected again, that our three principal buildings in the centre of the community, the Cogswell, Dennison and North, are old and inconvenient, although in fair condition at the present time, and that it is a policy of doubtful expediency to build small new buildings, or additions to the old buildings, and thus perpetuate our present loose system, and postpone longer than is wise the adoption of a comprehensive system for many years to come.

Is not the time ripe to consider the centralization rather than further multiplication of our schools? Other towns of equal size with ourselves are building large new buildings and gathering a number of schools of related grades under a single roof. In this manner the schools can be conducted more economically, as there is reason to believe, and certainly more systematically. A large new building or buildings in some central location with accommodation for the entire Primary and Intermediate school population, both in town and outlying districts, or a considerable portion of it, seems the final settlement of all our difficulties. There are difficulties attending it, indeed, but there are great advantages in the systematic grading, the more thorough instruction, the

more rapid promotion and the longer period of schooling likely to result from this system. Such a school could be administered with much less expense than our present system entails.

In the five out district schools, which might be dispensed with under this system, 62 pupils on the average are being taught at an expense, for teachers' salaries, fuel, care and repairs of buildings, approximating to two thousand dollars a year. Half that sum would secure better results in the way suggested. The running expense, bill for repairs, etc., would be largely diminished.

The general compactness of the school population apart from the out districts, renders the plan easily feasible in town and some method of transportation might readily bring the out district pupils to the door. The re-arrangement of pupils thus made possible in the Intermediate grades would accomplish at once a more satisfactory and more economical administration of these grades, than is possible under our present local arrangement.

HIGH AND GRAMMAR GRADES.

The Grammar school has maintained its own high standard of efficiency, and the increase in size, which necessitated another room a few years since has been steadily maintained. Under the skilled oversight of the principal, an ideal unity of endeavor has prevailed in the several grades. The teachers have labored in season and out of season to secure the best possible results, and their success has been most gratifying.

The High school, too has made evident progress toward our ideal. Under the firm, but judicious guidance of the principal, that lax and demoralized tone, which characterized the school when his administration began, has given place to a more vigorous and healthful school life. More and better work than for years past has been accomplished. The recent introduction of theme writing and declamation is an

admirable addition to the course of study. We regret that the facilities for illustrative experiment, in the chemical and physical departments, are so meagre that the value of the scientific courses is greatly impaired. We hope that the school will soon gain such an acknowledged preeminence, that a larger number of our youth will recognize the value of the education here imparted, and that very speedily we may find a rising tide of interest in the higher education in the community, and a regular outflow of students into the colleges and technical schools. One additional year of special study, supplementary to the regular three years' course, is amply adequate to fit any student for our higher institutions, especially when a college preparatory course is chosen at the very beginning, and the few years' study is systematically arranged. If, year by year, our students were entering college or technical school, a marked enthusiasm, stimulating and pervasive, would soon lift our whole school system into more vigorous life.

MUSIC AND DRAWING.

Four years ago the study of music was introduced as a part of the regular course in all our schools. Time enough has elapsed to prove the entire success of the method of instruction adopted, and to demonstrate the value of the study itself. In every grade, now, with the possible exception of the High school, music is studied regularly and with increasing enthusiasm.

In the Primary and Intermediate grades, a surprising degree of familiarity with the elementary principles is manifested, and within a few years, as the pupils of the lower grades advance, the music course in the higher schools will become one of the most characteristic studies, and at graduation, every student with any natural taste for music, will be able to sing moderately difficult music at sight.

The moral and æsthetic benefit accruing during school days, and the whole after life is of the highest moment.

To this study, it is much to be desired that drawing should now be added, either in every grade at once, or beginning gradually in the lower grades and advancing regularly with the pupils until it has gained place in the whole course. The education of the eye by this study should go hand in hand with the training of the ear by music. Education it is conceded shall be symmetrical. The fullest development of the mind is attained only through the agency of each and every sense.

Our aim as educators, is to be not cramming the mind with facts, but training its various faculties to quick, varied and accurate use.

Eventually, we trust, when Mr. Manning's bequest for an Industrial Education Fund becomes available, practical experiment will be made in this direction. The suggestive report of Dr. Chadwick to the British Association, quoted briefly by Dr. Buchanan in the *Arena* for February, 1893, seems to demonstrate that great improvement in intellectual power is thus attained as well as manual dexterity in various sorts of handiwork. As a preliminary to our anticipated addition of Industrial Education, it would be wise and timely to determine upon some course of Drawing, and begin instruction with the next school year.

A WORD WITH PARENTS.

In closing our report, a few words with parents may not be amiss. While the Board of School Committee welcome at all times any suggestions or complaints that parents may wish to address to them, it deprecates any direct interference on the part of parents with the teachers. Too easy credence is given, we can believe, to stories of undue favoritism, or of underserved discipline or unwarrantable neglect, that a child may bring home. Our teachers are carefully selected, their faithfulness and discretion are always to be presumed, and in any issue between a teacher and a pupil, the teacher will be found almost invariably in the right. At

the least, every teacher has reason for asking a fair hearing before being condemned. Sharp and hasty judgment of a teacher's course, even in the family, only widens the breach between teacher and scholar, and often unsettles the discipline of the whole school, and greatly increases the teacher's burden.

Complaint reaches us from time to time of the amount of study out of school hours. In particular cases, it may be that too large demands are made upon the evening and hours that should be spent in sleep, and that some relief is rightly asked as a condition of unimpaired health.

Such cases may well be brought to the notice of the committee. But in the main, we incline to the belief that the grievance is exaggerated. If the spare moments in school were improved, and the time devoted to study at home were actually spent in hard, uninterrupted work, there might be a large saving of home study. Many hours are fritted away in a show of study in the family circle, or with a school-mate. A due amount of home work, we esteem of real service, as an offset against the pernicious habit of spending the evening on the street, or in unprofitable amusements. Too many of our children are found on street corners, and in idle and dangerous company, acquiring a habit of rough speech and boisterous behavior, if nothing worse.

Apart from this, can it ever be insisted on too strenuously, that school life is short and that in these few choice and formative years, school and study should have the first place in the thought of pupil and parent alike, and should occupy as large a portion of every day as is consistent with health? Frequent request is made of this Board or the teachers that children be excused from the memorizing of standard poems. Just here, however, we believe that our schools are doing some of their most valuable work. An acquaintance with the best literature, attained in the regular round of school work, from the primary grade upward, is of the highest value in offsetting the trashy prints which confront our

school children everywhere, and cultivating a taste for the best authors. In mature years, the children who are being drilled so thoroughly in this study will be more than thankful for the broad and accurate knowledge of the purest English they are now acquiring.

DETAILED STATEMENT OF REPAIRS.

COGSWELL SCHOOL.

Austin L. Lord, 2 days labor on old chimney.....	\$ 11 00
200 bricks.....	2 00
Lime, Cement, Lead, etc.....	2 96
Henry A. Pickard, labor in school room...	20 00
John W. Bailey & Sons, mantels.....	11 00
S. F. Canney, lumber.....	8 44
John W. Goodhue, hardware.....	2 49
J. H. Lakeman, labor.....	1 50
Foss & Butler, painting.....	7 20
	<hr/> \$ 66 59

NORTH SCHOOL.

S. F. Canney, lumber.....	10 01
Edward W. Choate, labor.....	11 86
Foss & Butler, painting buildings, as per contract.....	100 00
Austin L. Lord, repairing chimney.....	9 10
Henry A. Pickard, labor.....	6 35
J. W. Goodhue, paint, oil and varnish.....	24 87
Foster Russell, cellar windows, etc.....	6 50
J. W. Newman, hardware.....	1 30
A. H. Plouff, conductors.....	12 43
M. Nolan, iorn work.....	2 10
George Fall, shingles, etc.....	2 38
John W. Bailey & Sons, mantel.....	5 63
Foss & Butler, painting fence and other work.....	52 50
	<hr/> \$245 03

WAINWRIGHT SCHOOL.

John W. Goodhue, paint and oil.....	8 90
Foss & Butler, labor on fence.....	15 00
	<hr/> \$ 23 90

ARGILLA SCHOOL.

W. Emery & Co., blinds.....	2 40	
J. W. Goodhue, trimmings for blinds.....	64	
J. H. Lakeman, painting and hanging blinds	6 50	
	<hr/>	\$ 9 54

WILLOWDALE SCHOOL.

Edward W. Choate, labor on steps.....	6 15	
S. F. Canney, lumber.....	4 00	
J. W. Goodhue, glass and hardware.....	1 77	
	<hr/>	\$ 11 92

CHIMNEY FOR VENTILATION,

AT COGSWELL SCHOOL.

Austin L. Lord, labor and material as follows:

3900 common brick.....	\$ 39 00	
400 face brick.....	10 00	
Lime and Cement.....	7 60	
Sand and teaming.....	3 00	
Lead, Nails, etc.....	2 06	
14 days work with tender.....	77 00	
	<hr/>	\$138 66

M. Nolan, iron work.....	6 40	
George Fall, staging, etc.....	13 30	
Henry A. Pickard, labor.....	10 00	
Murdock Grate Co., dampers.....	2 70	
Luther A. Lord, digging for foundation.....	2 00	
John H. Baker, " "	2 00	

\$175 06

EXAMINATIONS, 1893.

Appleton and Willowdale.....	Wednesday, a. m., June 21
Argilla and Linebrook.....	Wednesday, p. m., June 21
Candlewood and Village.....	Thursday, a. m., June 22
Cogswell Primary and Wainwright,	Thursday, p. m., June 22
Dennison Primary and North Primary,	Friday, a. m., June 23
Dennison and Cogswell Intermediate,	Friday, p. m., June 23
North Inter. and 3rd div. Grammar,	Monday, p. m., June 26
Grammar, 2d div.....	Tuesday, a. m., June 27
Grammar, 1st div.....	Tuesday, p. m., June 27
High School.....	Wednesday, June 28
Graduating Exercises.....	Thursday, p. m., June 29

NEXT SCHOOL YEAR.

First term, 16 weeks, begins Tuesday September 5, and closes Friday, December 22, 1893. Vacation two weeks.

Second term, 12 weeks, begins Monday, Jan'y 8, 1894, and closes Friday, March 30, 1894. Vacation one week.

Third term, 12 weeks, begins Monday April 9, 1894, and closes Thursday, June 28, 1894.

There will be no school on Friday of Thanksgiving week or on any of the legal holidays.

Regular meeting of the School Committee, Tuesday before the last Wednesday in each month, at 7.30 p. m.

The committee ask an appropriation of three hundred dollars, with which to paint the Cogswell school buildings, and to make such repairs upon other buildings as may be found necessary.

They also recommend the following appropriations:

For Manning school.....	\$2300 00
For other schools.....	6000 00
For text books and supplies.....	800 00
For vocal music and drawing.....	400 00
	<hr/>
	\$9500 00

Respectfully submitted,

CHARLES A. SAYWARD,	}	School Committee of Ipswich.
JOHN W. NOURSE,		
WESLEY K. BELL,		
CHARLES W. BAMFORD,		
T. FRANK WATERS,		
JOHN H. COGSWELL,	}	

ANNUAL REPORT

... OF THE ...

Receipts, Expenditures, Etc.,

... OF THE ...

TOWN OF IPSWICH,

... FOR THE ...

YEAR ENDING FEBRUARY 1ST,

1894.

IPSWICH MASS.:
PRESS OF THE INDEPENDENT,
1894.

TOWN REPORT.

Schools.

BILLS ALLOWED FOR THE PAYMENT OF TEACHERS.

Trustees Manning School.....	\$2300 00
Carrie L. Lakeman, Grammar 3d Div...	500 00
Isabelle Arthur, Payne Intermediate...	400 00
Eva A. Willcomb, Payne Primary.....	380 00
Maye E. Clark, Ass't Payne Primary..	133 00
H. E. Noyes, Dennison Intermediate.....	400 00
Emma G. Blanchard, Dennison Primary	380 00
Anna S. Cogswell, Ass't Dennison Pri- mary	280 00
Elma Smith, Cogswell Intermediate.....	400 00
Mabel L. Hodgkins, Cogswell Primary	380 00
Cora A. Smith, Argilla.....	250 00
Susie E. Cobb, Candlewood.....	131 25
Carlotta H. Pulsifer, Candlewood.....	25 00
Laura G. Johnson, Candlewood.....	93 75
Allegra Manning, Appleton.....	131 25
Maud P. Maynard, Appleton.....	100 00
Mabel R. Willis, Willowdale.....	250 00
E. Mabel Adams, Wainwright and Ass't Payne Primary.....	329 50

Susie H. Potter, Wainwright.....	199 50
Sadie W. Matthews, Linebrook.....	300 00
Josephine C. Colby, Village.....	131 25
Katharine F. Sullivan, Village.....	118 75
Cora H. Jewett, Grape Island.....	187 50
H. D. Condon, drawing.....	125 00
A. E. Bradford, music.....	78 75
	—————\$8004 50

SCHOOL BOOKS AND SUPPLIES.

BILLS ALLOWED:

Ginn & Co.....	\$102 28
American Book Co.....	57 94
George S. Perry.....	101 72
Lee & Shepherd.....	1 00
J. L. Hammatt.....	55 52
Leach, Shewell & Sanborn.....	60
Edward E. Babb & Co.....	24 08
George F. King & Merrill.....	132 44
Boston School Supply Co.....	129 19
D. Lathrop Co.....	1 20
D. C. Heath & Co.....	10 37
Silver Burdett & Co.....	18 60
Thompson, Brown & Co.....	8 75
Prang Education Co.....	65 04
William Ware & Co.....	1 80
G. & C. Merriam & Co.....	82 25
Horace A. Brooks.....	9 50
Austin Measures.....	60
	—————\$802 88

FUEL.

BILLS ALLOWED:

Aaron Lord, wood.....	\$ 20 00
Austin Carter, ".....	130 00
G. E. Johnson, ".....	30 00
C. M. Perley, ".....	11 00
O. A. Bailey, ".....	23 75
Lewis Choate, ".....	4 25
Wm. Goodhue, ".....	8 50

Thomas Travers, sawing wood.....	5 30	
Wm. G. Brown, coal.....	100 82	
J. S. Glover, coal.....	87 49	
		————\$421 11

CARE OF SCHOOL HOUSES.

BILLS ALLOWED :

William H. Kirk, janitor.....	\$200 00	
George E. Smith, “	9 60	
Walter Frost, “	10 00	
Ralph W. Purinton, “	8 00	
John H. Bailey, “	12 25	
Jesse H. Whipple, “	5 30	
W. H. Kirk, extra labor, cleaning, etc.,.....	8 65	
Susanna Hurlburt, cleaning school house Willowdale.....	5 00	
Lena McGilvery, cleaning school house.....	6 75	
Mrs. Fowler, “ “ “	5 00	
Mrs. Cooper, “ “ “	5 00	
Caroline E. Pickard, “ “ “	4 00	
S. M. Haskell, “ “ “	4 00	
J. B. Mitchell, cleaning vaults.....	17 00	
D. G. Chapman, “ “	1 50	
		————\$302 05

REPAIRS.

BILLS ALLOWED :

Foster Russell, repairs.....	\$36 69	
J. W. Newman, “	1 15	
J. M. Purinton, “	2 70	
Jas. H. Lakeman, “	2 75	
George Spencer, “	5 42	
Charles Bailey, “	2 00	
A. H. Plouff, “ and conductor.....	4 67	
J. Howard Lakeman, painting and labor Cogswell	74 00	
T. F. Cogswell, paints and oil.....	37 99	
S. F. Canney, lumber.....	22 78	

James R. Small, repairs Grape Island school house.....	11 30
Samuel F. Foss, setting glass.....	4 35
	—————\$205 80

INCIDENTALS.

BILLS ALLOWED:

Trustees Manning School, rent.....	\$225 00
H. E. Noyes, rent of organ.....	15 00
C. S. Tyler, repairing clock.....	2 00
A. H. Plouff, chairs and supplies.....	12 76
J. W. Goodhue, supplies.....	10 70
Dodge & Spiller, “	1 15
A. P. Hills, “	70
S. F. Canney, lumber, repairs.....	13 74
C. Damon & Co., chairs.....	3 00
C. Damon & Co., repairs.....	90
Frank Currier, ringing bell.....	3 00
Chronicle Pub. Co., printing for high school	21 50
Chronicle Pub. Co., cutting paper.....	50
Independent Pub. Co., printing for high school.....	3 00
Burdett Pub. College, engrossing diplomas	7 20
C. W. Bamford, ribbon.....	4 76
Postage and cards.....	2 65
Haywood & Hull, blanks.....	3 75
D. A. Grady, horse hire.....	1 50
Wm. G. Brown, horse hire.....	1 50
J. W. Newman, keys and repairs.....	1 06
W. W. Wait, gravel.....	6 50
L. E. Willcomb, pail.....	40
J. B. Scott, labor.....	1 20
S. E. Hayes, “	1 00
J. Sullivan, “	3 00
Jackson & Co., express.....	13 18
Tenney's Express.....	2 40
L. A. Fickett, teaming.....	75
	—————\$363 80
	—————
	\$10,100 11

APPROPRIATIONS.		RECAPITULATIONS.	
Manning School.....	\$2300 00	Paid Trustees Man-	
Common schools....	6000 00	ning school and	
Books and supplies		school teachers....	\$8004 50
for schools.....	800 00	Paid for school	
Repairs of school		books.....	802 88
buildings.....	300 00	Paid for fuel.....	421 11
Music in schools.....	400 00	Paid for care of	
Received from Mass.		school houses.....	302 05
School fund.....	183 55	Paid for repairs.....	205 80
Received from dog		Paid for incidentals	363 80
licenses.....	440 38		
	\$10,423 93		\$10,100 14

Current Expenses.

TOWN HALL.

BILLS ALLOWED :

Geo. W. Baker, janitor.....	\$199 92
Ipswich Gas Co.....	154 35
J. S. Glover, coal.....	145 14
T. B. Fall & Son, coal.....	24 50
A. H. Plouff, ash doors and labor.....	3 00
J. M. Dannels, repairs of furnace.....	12 40
S. F. Canney, lumber.....	11 22
Geo. W. Baker, repairs, labor.....	15 95
J. W. Newman, ".....	3 20
M. Nolan, ".....	2 50
J. W. Bond, laundry work for tramp room	5 25
J. W. Goodhue, axe and saw.....	1 75
J. W. Goodhue, sundries.....	10 42
T. E. Condon, ".....	2 60
Walter E. Lord, blankets.....	9 00
A. H. Plouff, carpet.....	43 15
C. Damon & Co, furniture for Selectmen's	
room	39 60

Salem Hardware Co., door spring.....	5 00	
E. R. Smith, tel. and stationery.....	4 03	
C. W. Bamford, stationery and office ex- penses.....	3 44	
Chronicle Pub. Co., cut paper.....	50	
		—————\$696 92

WATER COMMITTEE.

BILLS ALLOWED :

Aaron Lord, expenses water committee...	\$ 1 40	
Geo. A. Schofield, expenses water com- mittee.....	2 35	
James Sadler, labor.....	49 00	
D. C. Sheehan, teaming.....	58 50	
D. A. Grady, horse hire.....	32 75	
Percy M. Blake, service for committee....	699 45	
J. F. Spinney, expense, board.....	306 94	
Daniel Russell, supplies for committee....	356 48	
James W. Bond, “ “ “ ...	7 90	
		—————\$1514 77

CEMETERIES.

APPROPRIATIONS :

For general care and improvement.....	\$500 00
---------------------------------------	----------

BILLS ALLOWED :

Benjamin Fewkes, labor in South ceme- tery	\$ 13 00
J. W. Goodhue, paint and oil.....	32 17
J. W. Goodhue, tools.....	83
Geo. Fall, lumber.....	36
S. F. Canney, lumber.....	17 13
James Graffum, paint.....	2 55
George Harris, stone.....	3 00
Wm. B. Richards, manure.....	6 25
Wm. G. Brown, cement.....	3 50
Austin L. Lord, rebuilding old tomb.....	14 50
Luther Lord, labor and teaming.....	92 19
James Griffing, labor.....	77 25
Isaac Buzzell, “	4 00
Geo. W. Goodwin, “	19 00
Geo. W. Baker, “	5 00
Edward Bodwell, “	1 60

Ralph S. Pickard, labor.....	1 00	
Greenleaf Pickard, “	47 60	
Sylvester Brown, “	30 50	
Wm. H. Kirk, “	20 80	
James Kinnear, “	23 05	
John H. Baker, “	42 20	
Moses Grimes, “	5 00	
C. M. Perley, “	7 25	
David Low, “	8 60	
P. E. Clark, “	65 37	
James Sheppard, “	17 00	
Joseph Leno, “	7 00	
Frank Smith, “	1 00	
David Grady, “	28 12	
John A. Smith, “	28 25	
Charles Noyes, “	2 00	
		————\$627 07

INCIDENTALS.

BILLS ALLOWED:

George W. Baker, care of tramps.....	\$ 99 00
George W. Baker, expense of tramps.....	2 80
Newell M. Jewett, “ “	70
G. A. Schofield, “ “	1 80
C. H. Rollins, “ “	4 50
C. T. Littlefield, “ “	1 80
T. E. Condon, sundries for tramps.....	7 65
George W. Baker, meals for prisoners.....	39 70
Walter E. Lord, travelling expenses.....	7 90
G. A. Schofield, “ “	2 15
Aaron Lord, use of team to farm.....	2 00
Aaron Lord, expense of prisoners.....	50
Chronicle Pub.Co.,publishing notices and printing.....	49 56
Chronicle Pub.Co.,printing School Reports	12 30
Chronicle Pub. Co., printing ballots.....	8 50
Chronicle Pub. Co., printing tax bills and envelopes.....	9 50
Chronicle Pub. Co., printing voting lists..	26 50
Independent Pub. Co., printing Town Re- port and Valuation.....	112 80

Independent Pub. Co., advertising and printing.....	29 75
N. R. Farley, copying valuation.....	25 00
G. F. King & Merrill, pay roll book.....	9 50
Edward L. Perley, binding Town and School Reports.....	40 50
Irving W. Allen, instruction to voters.....	4 50
Commonwealth, blanks for Registrars.....	2 50
Wm. B. Clark, ballot inspector.....	10 00
Chas. G. Hull, ballot inspector.....	5 00
C. H. Glasier, ballot clerk.....	5 00
V. E. Rust, teller.....	5 00
Geo. P. Smith, teller.....	5 00
Chester W. Bamford, services at election	5 00
C. S. Willcomb, teller.....	5 00
Wm. A. Stackpole, "	10 00
Geo. W. Tozer, "	5 00
M. V. B. Perley, ballot clerk.....	10 00
James M. Riley, teller.....	5 00
Geo. W. Smith, "	5 00
Fred F. Byron, "	5 00
Wm. Marshall, ballot clerk.....	5 00
Wm. B. Clark, " "	5 00
Wm. H. Roberts, teller.....	5 00
C. W. Bamford, repairs on ballot box.....	1 00
F. L. Wood, repairs of bell.....	3 25
Henry H. Lord, ringing bell.....	40 41
W. H. Willcomb, ringing bell.....	4 81
Joseph Hurd, distributing reports.....	5 00
C. S. Willcomb, " " Board of Health.....	4 00
J. W. Nourse, expense and service as Park Com	5 00
George A. Schofield, book, license laws.....	60
Little, Brown & Co., town officer.....	4 00
Fairbanks & Co., weigh books.....	9 00
M. R. Warren, license blanks.....	2 29
M. R. Warren, collector's book.....	1 00
G. E. Norris, view of Ipswich.....	2 00
H. L. Evans, legal advice.....	10 00
C. A. Sayward, legal services Low and Rutherford	22 10

W. K. Bell, paid for insurance.....	50 00
T. F. Cogswell, paid for insurance.....	25 50
T. F. Cogswell, envelopes for treasurer....	40
John H. Cogswell, taking census school children	20 00
Aaron Lord, taking census.....	15 00
George Fall, " "	15 00
G. A. Schofield, " "	15 00
A. Lord, services with State Aid Com.	9 00
George Fall, " " " " "	2 00
G. A. Schofield, " " " " "	2 00
C. H. Rollins, " " " " "	5 50
Edward Dole, cattle inspector.....	41 97
C. H. Rollins, serving dog warrant.....	10 00
Frank Smith, burying two dogs.....	1 00
P. E. Clark, funeral expenses W. H. Hardy	57 50
Haywood & Hull, envelopes and sundries	11 25
J. Sargent, expense notices and deeds.....	14 10
J. Sargent, paid for recording deeds:.....	3 00
O. A. Littlefield, care of buoys.....	20 00
J. W. Goodhue, sundries for buoys.....	90
George Fall, lumber for buoys.....	82
George Fall, lumber for scales.....	50
Eddison Fire Extinguisher.....	15 00
F. M. Chase, lettering signs.....	5 00
Paid G. A. R. Post.....	100 00
J. W. Goodhue, repairs of town clock.....	1 48
J. F. Wippich, care of town clock.....	20 00
J. F. Wippich, repairs of town clock.....	5 50
J. R. Merrey, fixtures to gas lights.....	3 45
C. H. Rollins, posting town warrant.....	5 00
A. H. Plouff, repairs on town pump.....	9 50
A. H. Plouff, sundries.....	3 50
J. W. Newman, "	7 90
Foster Russell, repairs and stock.....	15 07
Benjamin Fewkes, sods and labor South Common	15 00
Henry L. Cook, lodging and meals.....	8 45
C. H. Glasier, supper for registrars.....	1 20
N. Palmer & Son, dinner for town officers	8 50
J. W. Nourse, plan of road, "Love Lane"	10 00
C. Damon & Co., use of saddle.....	10 00

C. Damon & Co., water barrel.....	35
C. E. & J. A. Brown, bricks for hay scales 1891.....	6 30
C. E. & J. A. Brown, bricks for cemetery	7 50
A. L. Lord, labor on reservoir.....	5 65
E. Goodhue, labor.....	1 55
Isaac Buzzell, mowing.....	2 00
J. B. Scott, mowing.....	6 85
J. Sullivan, " at monument.....	2 50
Albert Tenney, teaming.....	25
N. T. Low, stone and hauling.....	3 00
J. B. Mitchell, labor on vaults.....	4 00
Howard Blake, badges for the police.....	12 90
Brackett Bros., rent of land for pound....	5 00
T. E. Condon, stationery and stamps.....	27 75
Wm. G. Brown, horse hire.....	3 00
D. A. Grady, " "	15 25
D. A. Grady, " " Board of Health	4 50
Jackson & Co.'s Express.....	6 85
Postage and travelling expense.....	10 59
	<hr/> \$1402 05
	<hr/> \$4240 81

RECAPITULATION.

Bills paid on account of Town House.....	\$ 696 92
Bills paid on account of cemeteries.....	627 07
Bills paid expense water committee.....	1514 77
Bills paid on account of incidentals.....	1402 05
	<hr/> \$4240 81

Street Lamps.

BILLS ALLOWED :

Ipswich Gas Light Co.....	159 25
John Duprey, care of lamps.....	116 10
D. C. Sheehan, " "	350 00
C. Damon & Co., oil.....	45 47
Dodge & Spiller, oil and sundries.....	204 04

J. M. Dannels, lanterns.....	12 60
Mark Newman, lanterns, chimneys, etc.....	23 60
A. H. Plouff, 4 lanterns.....	15 00
A. H. Plouff, supplies.....	1 50
N. Burnham, supplies.....	1 58
J. W. Newman, glass and repairs.....	16 13
J. W. Goodhue, lamp posts.....	1 10
Foster Russell, 3 lamp posts.....	6 75
Foster Russell, labor on posts.....	17 25
	————\$970 37

Fees and Salaries.

BILLS ALLOWED:

Aaron Lord, selectman, assessor and overseer of the poor.....	\$400 00
George A. Schofield, selectman, assessor and overseer of the poor.....	150 00
George Fall, selectman, assessor and overseer of the poor.....	150 00
C. W. Bamford, town clerk.....	150 00
Thomas E. Condon, treasurer and col- lector.....	200 00
T. Frank Waters, school committee.....	50 00
Wesley K. Bell, “ “	100 00
John W. Nourse, “ “	32 50
J. H. Cogswell, “ “	154 37
Charles A. Sayward, “ “	45 00
Charles W. Bamford, “ “	45 00
T. B. Ross, truant officer.....	10 00
J. W. Bond, “ “	10 00
Joseph I. Horton, auditor.....	50 00
George W. Smith, services on Board of Health.....	134 70
Lyman H. Daniels, services on B. of H... ..	100 75
Charles Palmer, “ “ ...	93 50
James Griffin, “ “ ...	56 50
J. Farley Kinsman, registrar.....	10 00
C. H. Glasier, “	10 00
T. E. Condon, “ 1892.....	10 00
Chas. W. Bamford, clerk of registrars...	25 00
	————\$1987 32

Charles T. Littlefield, police service.....	\$384	90
C. H. Rollins, " "	406	19
Frank Smith, " "	326	75
Frank B. Page, " "	297	50
Newell M. Jewett, " "	40	00
Frank E. Hodgdon, " "	31	95
Frank Ross, " "	15	75
Wm. H. Jewett, 2d " "	14	75
Oscar A. Littlefield, " "	14	00
John W. Russell, " "	9	00
W. F. Gould, " "	7	50
James Sheppard, " "	3	00
James R. Merrey, " "	3	00
C. M. Perley, " "	5	50
Charles E. Goodhue, " "	8	50
Willett Holland, " "	22	25
	—————	\$1590 54
I. J. Potter, services as moderator.....	\$	10 00
George W. Baker, keeper of lockup.....	65	19
Charles T. Littlefield, notifying town meet- ings	10	00
F. E. Hodgdon, shooting a dog.....	1	00
Paid for dog license blanks.....	2	10
Thomas L. Jenkins, return of births.....	25	
George E. Macarthy, return of births.....	7	00
George Haskell, return of deaths.....	5	00
C. W. Bamford, returning and recording births, marriages and deaths.....	65	00
	—————	\$ 165 54
		<hr/> \$3743 40

Fire Department.

BILLS ALLOWED :

Board of Engineers.....	\$55	00
Clerk,	6	00
63 hours extra service.....	15	75
	—————	\$76 75

Warren Engine Co. 55 men.....	\$275 00
Warren Engine Co. 9 hours extra service...	123 75
Warren Hose Co., cleaning hose.....	7 25
Neptune Engine Co. 55 men.....	275 00
Neptune Engine Co. 11 hours extra service	151 25
Torrent Engine Co. 31 men.....	155 00
Hook & Ladder Co. 20 men.....	100 00
Hook & Ladder Co. 11 hours extra service	55 00
	<u>\$1142 25</u>

INCIDENTALS.

BILLS ALLOWED :

John H. Baker, steward Neptune.....	\$20 00
Ernest Carter, steward Hook & Ladder Co..	20 00
S. B. Moulton, steward Torrent.....	20 00
George G. Parshley, steward Warren.....	20 00
	<u>\$80 00</u>

WATCHING FIRE.

John Erickson.....	\$1 25
Ernest Carter.....	1 00
J. A. Hudgins.....	1 00
E. L. Irving.....	50
A. C. Damon.....	50
W. W. Wait.....	75
Austin Jewett.....	2 00
Walter F. Brocklebank.....	2 00
O. T. Littlefield.....	5 50
J. Laffy.....	50
J. Grant.....	2 25
J. Milnes.....	2 75
C. Dorr.....	1 75
J. H. Lakeman.....	1 25
W. Barton.....	50
C. H. Baxter.....	8 00
J. H. Baker.....	2 50
F. E. Hodgdon.....	3 75
James Sheppard.....	4 25
Albert Willard.....	4 25
James A. Lord.....	2 50
A. B. Trundy.....	75

Charles Pitman.....	4 25
George W. Brown.....	3 25
E. S. Greenleaf.....	2 50
J. A. Huckins.....	5 50
John Dunham.....	1 00
Charles Poor.....	1 50
Wm. Barton.....	3 00
John Davelin.....	3 25
Silas Stone.....	1 25
Fred Elwell.....	1 00
N. J. Conrad.....	1 25

————\$77 25

EXTRA SERVICE AND LABOR.

Charles E. Goodhue.....	\$ 25
Oscar Littlefield.....	50
G. A. Schofield.....	50
John Laffy.....	50
James Miles.....	50
Wm. Barton.....	50
J. Howard Lakeman.....	50
John Grant.....	50
Charles Poor.....	50
Charles H. Baxter.....	50
Hale Wait.....	4 25
W. W. Wait.....	5 00
Pat. Doherty.....	1 25
Fred Lamar.....	1 25
J. W. Perkins.....	1 00
Thomas Roberts.....	4 25
Tyler Caldwell.....	50
Frank LeFave.....	75
J. Doyle, Jr.....	1 00
Noel Bucher.....	1 00
John Scott.....	75
Adolph Jansen.....	50
John Edvardson.....	50
J. J. Winterson.....	2 75
Andrew Rose.....	3 75
J. B. Scott.....	3 75
A. Seely.....	3 75
Thomas Boulans.....	3 75

Charles H. Pike,	3	75
Charles Goodwin,	2	50
Wm. H. Bodwell,	2	50
Charles H. Rogers,		50
John Dorr,	1	00
Clayton M. Jewett,	17	50
A. J. Barton,	2	00
Richard Glasier,	2	00
F. Russell,	4	75
Austin Jewett,	4	00
		——\$85 00

Frank A. Ross, cleaning hose,		75
J. A. Bailey, " "		75
Charles Chance, " "		75
Luther A. Lord, " "	2	25
Willard Harris, " "		75
C. H. Rollins, " "		75
A. J. Barton, " "		75
O. A. Littlefield, " "	1	75
Wm. E. Barton, " "	1	00
J. Milner, " "	1	00
J. H. Laffy, " "		50
Charles M. Jewett, " "		75
E. S. Greenleaf, " "		75
James Sheppard, " "		75
John J. Bailey, " "		75
Robert Gilpin, " "		50
John Grant, " "	1	00
C. Poor, " "		75
H. Lakeman, " "		75
C. H. Baxter, " "		75
Luther A. Lord, " "	5	00
E. S. Greenleaf, " "	2	50
J. W. Bailey, " "	1	50
John Duprey, " "	2	00
M. H. Grimes, " "	1	00
		——\$29 75

Revere Rubber Co., suction hose,	\$ 58	50
Dormand, Warner & Co., ladder extension	80	00
J. J. Grothe, labor on H. & L. truck,	352	00
John E. Dodge, painting Warren,	70	00

Revere Rubber Co., 2 dozen spanners.....	11 00
Revere Rubber Co., repairs.....	5 50
W. B. Copp, hauling truck to Woburn.....	8 00
J. M. Caldwell, hauling truck from Woburn	8 00
E. N. Brown, hauling engine to and from Newburyport	10 00
Moore & Recken, repairs.....	7 00
Nathaniel Archer, "	15 53
George P. Smith, "	10 20
Stephen H. Baker, "	50
J. W. Newman, " and supplies.....	12 34
James R. Merrey, "	22 05
M. Nolan, "	28 17
Andrew J. Morse & Son, repairs on suction	5 00
Wm. A. Spiller, repairs.....	1 40
P. E. Clark, "	4 50
C. R. Sargent, "	17 30
Ackerman & Conant, "	6 75
J. Durand, "	50
James Graffum, "	5 50
C. F. Jordan, "	4 50
A. E. Peatfield, "	3 12
Foster Russell, " damage.....	14 00
A. E. Peatfield, labor on reservoir.....	11 81
J. S. Glover, cement.....	8 25
Geo. W. Goodwin, labor on reservoir.....	14 00
S. D. Rutherford, " " "	1 00
C. E. & J. A. Brown, bricks and sand.....	16 95
Wm. G. Brown, cement.....	3 50
Austin Carter, wood.....	9 50
Wm. G. Brown, coal.....	22 12
E. N. Brown, wood and oil.....	5 70
Wm. P. Ross, labor on engine.....	7 00
A. S. Jackson, buckets.....	6 00
N. Archer, making box.....	4 50
Thomas H. Lord, supplies.....	13 49
J. W. Goodhue, "	6 75
A. H. Plouff, "	4 95
John M. Dunnels, "	2 70
T. E. Condon, refreshments.....	10 44
C. Damon & Co., "	2 37
Geo. H. Dixson, "	1 40

Thomas H. Lord, refreshments.....	3 83	
Mrs. Mellen, one dinner.....	1 00	
Joseph F. Spinney, 70 meals.....	47 80	
Wm. B. Clark, expense to Woburn and Beverly.....	4 80	
Willard Harris, hauling hose carriage.....	3 00	
Austin Carter, " " "	2 00	
N. J. Conrad, " " "	1 00	
L. A. Fickett, " engine to fire.....	50	
Fred A. Carter, horse hire.....	3 00	
Wm. P. Ross, " "	1 00	
Samuel J. Goodhue, polish.....	85	
C. H. Smith, polish.....	50	
Farley & Daniels, leather.....	1 00	
John H. Baker, clearing snow.....	5 00	
Chron. Pub. Co., advertising.....	1 75	
J. A. Blake, stationery.....	55	
Independent, advertising.....	2 00	
Samuel F. Foss, painting.....	2 75	
Wm. Fleming, wicks, burners, oil.....	1 25	
S. F. Canney, lumber.....	1 16	
E. L. Irving, sundries.....	9 45	
Thomas H. Lord, oil and chimneys.....	1 34	
T. F. Cogswell, pipe and lead.....	8 15	
A. P. Hills, sundries.....	4 50	
F. T. Goodhue, wheel jack.....	1 50	
Jackson & Co.'s express.....	2 75	
Tenney's express, teaming.....	1 67	
D. C. Sheehan, "	1 00	
L. A. Fickett, teaming coal.....	25	
Wm. G. Brown, hauling engines.....	20 13	
		<hr/> \$1049 28
		<hr/> \$2540 28

RECAPITULATION.

Paid the Board of Engineers.....	\$ 76 75	
Paid for Engine Co.'s services.....	1142 25	
Paid for steward's services.....	80 00	
Paid for watching fire and extra labor	162 25	
Paid for cleaning hose.....	29 75	
Paid for incidentals.....	1049 28	
		<hr/> \$2540 28

Highways and Bridges.

APPROPRIATIONS:

For repairs.....	\$7000 00
For edgestones and crossings.....	500 00
For the improvement of Hovey and Summer streets.....	300 00
	—————\$7800 00

Bills for labor and materials used on the Highways, under the direction of the Superintendent of Streets, approved by him, and allowed by the Selectmen:

FOR GRAVEL.

J. R. Wilson.....	\$ 36 00
W. W. Wait.....	52 40
J. C. Underhill.....	106 10
A. S. Howe.....	2 24
D. S. Perley.....	3 99
J. Kinnear.....	3 60
A. S. Brown.....	1 30
E. N. Brown.....	16 00
C. R. Titcomb.....	3 00
Augustine Stone.....	18 00
W. B. Atkinson.....	9 00
	—————\$251 63

CURBSTONES AND SETTING.

Barton & Williams, curb stones and set- ting.....	\$1047 98
Barton & Williams, concrete gutter.....	127 15
Austin Carter, teaming curb stone.....	10 00
Charles S. Jewett, labor on curb stone..	18 00
	—————\$1203 13
American road machine.....	\$242 10
Paid freight on road machine.....	7 90
Fulton Foundry Co., grates.....	37 50
J. Graffum, repair of snow plows.....	24 95
J. Graffum, making and painting street signs.....	22 85

T. F. Cogswell, drain pipe.....	114	67	
S. F. Canney, lumber.....	21	66	
George Fall, ".....	52	54	
E. J. Sullivan, labor on South Common...	4	00	
J. S. Glover, cement.....	3	50	
C. E. & J. A. Brown, bricks.....	24	97	
C. M. Perley, posts.....	2	50	
A. S. Howe, ".....	2	20	
A. W. Brown, stone.....	7	50	
G. H. Brocklebank, labor and stock.....	22	67	
J. W. Goodhue, sundries.....	4	14	
L. E. Willcomb, ".....	1	15	
F. T. Goodhue, ".....	4	83	
Dodge & Spiller, lantern.....		50	
J. W. Newman, tools and nails.....	2	16	
Ackerman & Conant, repairs.....	19	30	
J. Albert Smith, ".....	3	00	
C. F. Jordan, ".....	3	90	
M. Nolan, blacksmith work.....	3	70	
			<hr/> \$2088 95

REPAIRS ON HOVEY STREET.

N. T. Lowe, labor.....	\$21	00	
W. B. Copp, ".....	21	00	
Wm. G. Brown, ".....	21	00	
Austin Carter, ".....	21	00	
Wm. P. Ross, ".....	21	00	
M. Grimes, ".....	21	00	
Albert S. Brown, gravel.....	81	80	
			<hr/> \$207 80
J. H. Baker, labor.....	165	80	
G. A. Pickard, ".....	19	40	
Jas. McLaughlin, ".....	21	00	
George M. Lord, ".....	5	00	
Moses Grimes, ".....	299	14	
N. R. Underhill, ".....	19	40	
T. R. Lord, ".....	30	57	
J. M. Caldwell, ".....	295	31	
George E. Lord, ".....	35	27	
Samuel P. Rutherford ".....	5	00	

Edward F. Ready, labor.....	2 00
Edwin Goodwin, "	59 60
J. M. Fall, "	141 65
Samuel Haskell, "	2 00
D. H. Appleton, "	10 60
J. S. Glover, "	4 00
Granville McIntire, "	11 40
Levi Howe, "	24 60
James Griffing, "	10 50
John A. Smith, "	3 00
Luther A. Lord, "	32 40
Ralph Pickard, "	5 40
Stephen R. Harris, "	2 00
Wesley B. Copp, "	77 12
Charles S. Jewett, "	84 50
D. C. Sheehan, "	2 50
E. Goodhue, "	60
Wm. L. Stone, "	16 50
J. T. Sherburne, "	40
C. A. Dorr, "	65 30
James Graffum, "	5 05
J. R. Wilson, "	29 00
Aaron Lord, "	101 02
Wm. Sturgis, "	24 20
Charles Rogers, "	14 00
Wm. P. Ross, "	162 19
Jere Brocklebank, "	28 30
Arthur Conant, "	5 80
W. W. Wait, "	4 39
J. C. Underhill, "	367 35
C. M. Perley, "	64 28
A. S. Howe, "	5 00
D. S. Perley, "	22 60
J. Kinnear, "	9 61
George E. Smith, "	33 27
George Woodbury, "	9 87
Loring Woodbury, "	5 00
H. H. Story, "	12 95
J. B. Caverly, "	18 12
Frank Smith, "	14 37
Wm. Goodhue, "	38 00
Geo. Johnson, "	20 00

Peter Quill,	labor.....	11 30
A. W. Peabody,	"	8 00
Eben Hurlburt,	"	1 80
Sylvester Brown,	"	52 80
Augustus Rutherford,	"	12 00
George Gwinn	"	5 00
James Burnes,	"	4 00
John Duprey,	"	25 20
James Shepherd,	"	16 40
Willard Harris,	"	18 74
Clayton M. Jewett,	"	15 75
George Harris,	"	34 65
Joseph Leno,	"	13 20
Stephen Jewett,	"	29 30
Wm. G. Brown,	"	36 75
Edmund Ready,	"	5 00
Benson Kathrin	"	1 00
Ward Kenney,	"	26 90
Fred Noyes,	"	5 00
Edward H. Smith,	"	2 00
James Ready,	"	2 00
Frank Deland,	"	1 00
J. R. Wilson,	"	38 51
Warren Caldwell,	"	3 00
Lewis Mantheon,	"	3 20
John D. Long,	"	4 20
Geo. H. Brocklebank	"	5 38
J. B. Scott,	"	25 00
D. G. Chapman,	"	36 10
E. I. Chapman,	"	3 50
Lewis R. Stone,	"	11 60
C. W. Conant,	"	18 30
J. C. Conant,	"	13 40
Robert Gove,	"	4 60
Wm. Barton,	"	33 70
Wm. H. Jewett,	"	4 80
D. W. Appleton,	"	29 50
James Scott,	"	65 40
Hale Wait,	"	16 40
Samuel Parsons,	"	16 00
H. M. Beck,	"	6 40
Jere. Sullivan,	"	40 40

Jerome Dondero,	labor.....	19 00
Michael Young,	"	3 00
Robert Gilmore,	"	3 00
Allen W. Brown,	"	209 70
John Smith,	"	14 00
James Budroe,	"	7 70
Joseph Chagnett,	"	5 90
John Collins,	"	1 80
Henry La'cose,	"	2 00
John Doyle,	"	47 40
E. N. Brown,	"	49 89
Fred G. Cross,	"	18 50
Wm. G. Horton,	"	45 15
Joseph Marshall,	"	22 12
Mannasseh Brown,	"	12 62
Asa R. Brown,	"	4 00
A. Story Brown,	"	8 24
Robert Brown,	"	2 00
Augustine Stone,	"	26 50
J. Farley Kinsman,	"	18 50
W. F. Kinsman,	"	38 13
Samuel Foster,	"	5 60
James P. Jewett,	"	1 60
Frank Smith,	"	2 00
C. C. Caldwell,	"	28 70
Wm. H. Jewett, 2d	"	29 80
S. J. Wakeham,	"	17 00
A. Cealey,	"	6 00
John T. Hovey,	"	4 00
David Lowe,	"	8 00
Nathaniel Rust,	"	33 80
N. T. Lowe,	"	26 25
Albert S. Brown,	"	45 15
Austin Carter,	"	53 82
Lewis Choate,	"	29 25
J. Galbraith,	"	15 22
F. Peavy,	"	5 00
Charles Buzzell,	"	6 00
Isaac Buzzell,	"	10 00
John H. Foss,	"	15 00
Lemuel G. Parsons,	"	5 40
Isaac Bridges,	"	1 40

A. Morse,	labor.....	1 40	
Mrs. H. Foster,	"	2 00	
M. J. Driscoll,	"	1 40	
Joseph Martell,	"	7 20	
James Saillin,	"	2 50	
M. Reddy,	"	1 00	
John Spiller,	"	2 80	
Everett K. Brown,	"	13 45	
Alvin Story,	"	13 45	
Wm. Kimball,	"	6 40	
Charles Jewett,	"	18 90	
Erastus Clark,	"	17 84	
John Fears,	"	90	
F. Russell,	"	3 75	
J. B. Scott,	"	19 05	
J. W. Carlisle,	"	6 55	
M. Whittier,	"	8 85	
		<hr/>	\$4383 49
			<hr/>
			\$6472 44

SNOW ACCOUNT.

BILLS ALLOWED IN FEBRUARY 1893:

Aaron Lord.....	\$ 4 00
J. H. Baker.....	18 00
M. Grimes.....	5 00
Willard Harris.....	10 22
G. A. Pickard.....	10 40
Herbert Witham.....	1 20
Loring Woodbury.....	3 40
M. Laffy.....	3 00
James McLaughlin.....	2 40
Stephen Harris.....	2 60
John Spencer.....	2 00
Ernest Rutherford.....	2 00
Joseph Leno.....	2 00
D. Minnehan.....	2 00
Levi Howe.....	2 00
T. R. Lord.....	1 00
Luther A. Lord.....	1 00
Wm. F. Burnham.....	80

Sylvester Brown.....	2 00
W. B. Copp.....	2 00
Samuel Foster.....	1 00
J. B. Scott.....	7 00
George E. Smith.....	10 70
A. Norman.....	3 00
D. C. Sheehan.....	1 80
E. K. Brown.....	1 20
H. H. Story.....	2 80
Frank Daniels.....	1 70
John Caverly.....	4 50
Alvin Story.....	3 30
Frank Smith.....	5 00
Horace Brown.....	1 30
George Woodbury.....	3 90
Thomas C. Shaw.....	3 90
George E. Lord.....	8 77
Edward Bodwell.....	3 20
S. P. Rutherford.....	2 40
Wm. Rutherford.....	1 80
Napolean Lernay.....	1 80
Ward Kenney.....	1 80
Edward F. Ready.....	1 80
James W. Ready.....	1 80
Frank Gill.....	1 80
Samuel F. Foss.....	1 80
Thomas Barney.....	1 80
Thomas Bauline.....	1 80
E. J. Sullivan.....	5 20
Frank Brown.....	1 80
George Day.....	1 80
A. A. Rutherford.....	1 40
Wm. P. Ross.....	19 50
C. A. Dorr.....	12 60
J. Brocklebank.....	6 00
H. Wilkinson.....	5 80
R. Gove.....	1 50
Wm. L. Stone Jr.....	1 60
Walter Brocklebank.....	1 60
Samuel Parsons.....	1 60
Alonzo Butler.....	1 60
James Scott.....	80

Daniel W. Stone.....	40
Smith E. Hayes.....	70
Fred Elwell.....	60
Silas Stone.....	80
Irving Brown.....	80
A. W. Brown.....	34 87
James Young.....	2 00
Ambrose Young.....	2 00
Michael Young.....	2 00
Alfred Young.....	2 00
Walter Gould.....	1 40
R. Gilmore.....	1 00
J. J. Long.....	1 10
J. C. Underhill.....	38 94
J. Sullivan.....	8 70
John Doyle.....	5 30
Thomas Boylan.....	35
E. Sanford.....	80
David Grady.....	50
George Harris, sand.....	5 00
F. O. Hart.....	9 00
J. M. Caldwell.....	24 55
	<hr/> \$364 30

BILLS ALLOWED IN MARCH 1893:

Edward L. Darling.....	\$ 5 60
James Burns.....	10 60
T. L. Gwinn.....	3 85
S. N. Gwinn.....	2 40
Augustine Stone.....	63 00
Charles Spiller.....	17 60
David Low.....	16 40
Alfred Young.....	23 00
R. H. Brown.....	19 50
George Young.....	19 60
H. Witham.....	12 40
Frank Campbell.....	13 60
H. O. Whittier.....	15 00
Wm. T. Tarr.....	24 50
Wm. P. Ross.....	22 05
C. A. Dorr.....	11 20
H. Wilkinson.....	4 90

Wm. L. Stone Jr.....	8 50
W. F. Brocklebank.....	7 40
Frank Goodwin.....	2 80
Alonzo Butler.....	6 30
Alonzo L. Brown.....	1 20
Nathaniel Rust.....	10 20
Charles Haskell.....	2 20
Burten Holland.....	2 80
Edward Holland.....	2 20
Robert Gove.....	8 50
Smith E. Hayes.....	4 80
Silas Stone.....	5 60
Oscar Littlefield.....	6 90
W. B. Atkinson.....	1 80
Edward Spiller.....	3 10
Samuel Parsons.....	5 80
G. Brocklebank.....	1 70
Daniel W. Stone.....	6 20
A. H. Brocklebank.....	1 20
Fred Elwell.....	2 80
Stephen Caswell.....	1 20
Irving Brown.....	9 20
G. W. Brown.....	1 20
Charles W. Smith.....	2 20
Wm. S. Jewett.....	6 60
Daniel Wells.....	2 00
Wm. H. Burnham.....	3 80
Jacob Safford.....	6 00
James Scott.....	10 60
Howard Jewett.....	3 00
J. Brocklebank.....	6 70
Capt. Wm. Jewett.....	1 00
C. S. Jewett.....	1 20
Tyler Caldwell.....	2 30
Wm. Barton.....	2 00
A. A. Searles.....	2 60
Daniel Lord.....	2 40
Foster Claxton.....	40
John H. Baker.....	25 60
G. A. Pickard.....	23 00
Sylvester Brown.....	17 00
Ernest Rutherford.....	12 80

Thomas R. Lord.....	6 60
E. J. Sullivan.....	14 80
George M. Lord.....	14 40
Dexter McIntire.....	2 20
Wm. Bodwell.....	12 40
J. McLaughlin.....	13 80
S. R. Harris.....	6 00
Charles Hart.....	2 00
D. Minnehan.....	5 00
John Spencer.....	2 00
Moses Grimes.....	9 00
Arthur Walton.....	1 00
M. Laffy.....	16 40
S. P. Foster.....	1 40
John Duprey.....	4 00
E. Goodhue.....	8 60
Foster Burnham.....	6 80
Willard Harris.....	21 12
George Day.....	9 40
C. C. Caldwell.....	12 00
D. G. Chapman.....	9 35
J. C. Conant.....	10 85
C. W. Conant.....	10 15
N. Foster.....	2 30
A. J. Phillips.....	7 15
Moses G. Phillips.....	1 90
E. I. Chapman.....	6 00
L. R. Stone.....	7 70
George Rogers.....	3 45
John Spiller.....	1 60
C. M. Perley.....	17 10
S. R. Burnham.....	1 80
G. G. Whitten.....	3 00
Lyman Perley.....	12 80
Henry Stone.....	7 00
R. B. Lawson.....	9 60
James Kinnear.....	12 40
Thomas Kinnear.....	7 70
J. K. Chapman.....	2 55
Thomas C. Shaw.....	10 20
D. C. Sheehan.....	6 60
Joseph Leno.....	14 00

Wm. Goodhue.....	21 47
C. Steele.....	2 00
Eugene Sullivan.....	2 00
M. Judd.....	7 60
D. Grady.....	7 40
Henry Stevens.....	2 00
John Doyle.....	21 70
J. Sullivan.....	19 80
Edward Sanford.....	12 00
J. C. Underhill.....	64 75
George Harris.....	1 60
A. W. Brown.....	31 70
Michael Young.....	15 20
Sydney Perley.....	14 00
James Young.....	14 00
J. B. Scott.....	1 00
Albert Leet.....	2 00
Henry Freys.....	4 00
G. Kinsman.....	3 00
John Gould.....	4 00
Norman Conrad.....	6 00
C. E. Howe.....	3 00
A. G. Lower.....	15 20
George E. Lord.....	21 80
S. P. Rutherford.....	11 80
Wm. Rutherford.....	12 80
Edward Bodwell.....	16 40
S. F. Foss.....	2 00
Ward Kenney.....	6 60
Thomas Barney.....	8 60
Thomas Bauline.....	9 20
Edward F. Ready.....	8 00
James W. Ready.....	7 60
James Ready.....	1 00
Frank Gill.....	10 80
Edward H. Smith.....	4 80
Frank Brown.....	1 20
A. A. Rutherford.....	6 00
J. B. Mitchell.....	7 20
George E. Smith.....	17 00
Frank Smith.....	3 60
Timothy Comeau.....	6 10

J. B. Caverly.....	22 50
H. H. Story.....	13 60
Benson Katheron.....	2 00
Wilbur Ellsworth.....	17 60
George Woodbury.....	12 00
E. K. Brown.....	13 95
Alvin Story.....	11 23
J. B. Brown.....	14 40
Charles Buzzell.....	23 40
Isaac Buzzell.....	14 80
Aaron Lord.....	10 80
D. Howard Appleton.....	19 00
Simon Cameron.....	2 40
N. G. Foss.....	3 80
George Tibbetts.....	23 20
Samuel M. Haskell.....	27 60
A. B. Fellows.....	20 20
H. H. Wall.....	5 40
John H. Brown.....	48 40
E. J. Goodwin.....	24 00
Otis Holmes.....	7 00
John Cronin.....	6 00
J. R. Wilson.....	4 60
J. M. Fall.....	38 80
Ambrose Young.....	20 40
Henry Sturgis.....	40
E. N. Brown.....	92 70
A. Story Brown.....	60 00
Mannasseh Brown.....	21 20
Wm. G. Horton.....	37 55
George A. Whipple.....	14 40
Joseph Marshall.....	33 00
F. G. Cross.....	19 40
B. R. Horton.....	11 00
W. F. Kinsman.....	33 40
C. G. Brown.....	1 60
James W. Morgan.....	2 75
Oscar Pickard.....	5 00
W. P. Pickard.....	8 40
A. H. Rutherford.....	9 40
J. M. Caldwell.....	45 50
Maynard Whittier.....	122 50

J. F. Kinsman.....	54 60	
		————\$2272 52

BILLS ALLOWED IN APRIL :

Henry Stone.....	\$2 00	
A. T. Guilford.....	4 80	
George Farnum.....	5 50	
George F. Rogers.....	4 20	
Thomas Kinnear.....	1 80	
James Kinnear.....	4 20	
Wm. P. Ross.....	1 05	
C. A. Dorr.....	40	
Edward Howard.....	60	
Frank Welsh.....	1 80	
Harry Welsh.....	3 20	
J. M. Purinton.....	2 80	
Thomas Marriott.....	5 20	
G. L. Woodbury.....	7 20	
		————\$44 75

ALLOWED IN MAY:

Horace Brown.....	\$5 60	
Alfred Norman.....	9 95	
Ambrose Young.....	6 60	
		————\$22 15

ALLOWED IN JUNE, OCTOBER AND NOVEMBER.

Joseph King.....	\$8 60	
Daniel Donohue.....	3 50	
J. C. Fobes.....	60	
		————\$12 70

ALLOWED IN DECEMBER:

J. Sullivan.....	\$ 1 40	
Frank Frost.....	1 40	
W. B. Copp.....	1 25	
George E. Lord.....	8 93	
Willard Harris.....	11 27	
George Goodwin.....	1 80	
George Harris.....	1 40	
N. Shatswell.....	60	
Wm. Rutherford.....	60	
Charles Jewett.....	3 15	
Edward Bodwell.....	1 20	

C. A. Dorr.....	3 90
H. Wilkinson.....	40
Robert Gove.....	80
J. Brocklebank.....	1 60
Nathaniel Rust.....	4 00
James Scott.....	1 00
Wm. H. Jewett 2d.....	50
Hale Wait.....	1 40
Wm. P. Ross.....	8 66
S. E. Hayes.....	1 00
Wm. W. Walton.....	50
Wm. Barton.....	50
Frank Leflave.....	80
Walter Scott.....	1 00
John H. Baker.....	5 20
Moses Grimes.....	80
Joseph Leno.....	80
G. A. Pickard.....	1 00
J. McLaughlin.....	1 40
James Sheppard.....	40
Phillip Kimball.....	20
Frank Bodwell.....	60
John Duprey.....	75
Levi Howe.....	80
John Doyle.....	30
Enos Manthon.....	35
Jerome Dondero.....	30
J. C. Underhill.....	20 40
Willie Witham.....	1 80
Henry L. Cross.....	1 80
John Piers.....	1 80
Charles Small.....	2 40
Albert Leet.....	1 80
Clarence Leet.....	1 80
A. W. Brown.....	20 90
J. M. Fall.....	6 75
E. Goodwin.....	2 40
C. Buzzell.....	1 40
S. Cameron.....	60
George Tibbetts.....	80
S. M. Haskell.....	1 20
D. H. Appleton.....	40

M. Whittier.....	8 00
George E. Smith.....	7 20
Alvin Story.....	2 20
J. B. Caverly.....	1 20
H. H. Story.....	2 00
Charles W. Steele.....	3 60
	<hr/> \$162 41

ALLOWED IN JANUARY 1894:

John H. Baker.....	\$1 00
James Sheppard.....	1 30
Moses Grimes.....	2 60
Charles Pike.....	60
Thomas Merrill.....	70
Thomas O. Neal.....	40
John Piers.....	3 20
A. W. Brown.....	5 00
Wm. P. Ross.....	4 20
C. A. Dorr.....	1 80
J. Brocklebank.....	1 20
Frank Leflave.....	1 30
Howard Jewett.....	1 00
Walter Scott.....	1 20
E. Brooks.....	1 20
Hale Wait.....	1 20
Akerman & Conant.....	2 00
Tenney's Express.....	25
P. Lamar.....	4 10
James Scott.....	1 00
A. S. Howe.....	3 20
W. H. Wall.....	1 20
E. J. Goodwin.....	2 00
J. M. Fall.....	2 00
George Tibbetts.....	3 60
S. M. Haskell.....	1 40
S. Cameron.....	1 60
Wm. G. Brown.....	2 50
A. A. Rose.....	1 60
Henry Lord.....	1 00
J. M. Caldwell.....	9 20
	<hr/> \$ 64 55
	<hr/> \$2943 38

RECAPITULATION.

Paid for gravel.....	\$ 251 63	
Paid for curbstone and setting.....	1203 13	
Paid for repairs on Hovey street.....	207 80	
Miscellaneous.....	2634 19	
Paid for labor under street commissioner	4175 69	
	<u> </u>	\$6472 44
Paid on snow account.....		2943 38
		<u> </u>
		\$9415 82

Poor Account.

BILLS ALLOWED:

C. M. Jones, rent.....	\$65 00	
Stephen Jewett.....	90 00	
Wm. G. Brown.....	24 00	
A. A. Rutherford.....	75 00	
C. E. Smith.....	10 00	
T. F. Cogswell.....	84 00	
Est. W. H. Kinsman.....	20 53	
E. D. Humphrey.....	10 00	
F. Willcomb.....	12 00	
J. H. Gregory.....	23 00	
J. W. Bond.....	44 00	
Nellie W. Augur.....	8 00	
Daniel D. Wells.....	3 00	
C. E. & J. A. Brown, 1891.....	12 00	
	<u> </u>	\$480 53
Austin Carter, wood.....	\$ 41 00	
Lewis Choate, wood.....	7 00	
J. S. Glover, coal.....	34 79	
Wm. G. Brown, coal.....	116 57	
T. B. Fall & Son, coal.....	68 60	
Allan W. Brown, coal.....	7 00	
	<u> </u>	\$274 96

N. L. Blaisdell, groceries.....	\$ 3 50
T. W. Baxter, ".....	2 00
Thomas H. Lord, ".....	4 00
W. E. Brown, ".....	107 00
C. Damon & Co., ".....	142 75
J. M. Purinton ".....	22 75
Eben Hurlburt, supplies.....	84
L. E. Willcomb, groceries.....	14 00
T. E. Condon, ".....	17 50
A. P. Hills, ".....	14 00
C. W. Hayes, ".....	9 00
N. Burnham, ".....	13 00
W. Roberts, supplies.....	1 95
Rozilah Hobson, ".....	94 60
<hr/> \$443 89	

Anna Wall, board of Carpenter child.....	\$104 00
J. J. Andrews, board of child.....	96 00
Edward Dole, milk.....	1 68
Belle Larramore, care of Mrs. Sullivan.....	2 75
Ellen McVarish, " " ".....	15 00
Lydia A. Currier, care of Mrs. McDole.....	147 00
Lydia A. Currier, cleaning at Mrs. McDole's	5 00
Wm. Manning, " " " ".....	10 00
Aaron D. Wells, whitewashing at Mrs. McDole's.....	4 00
Charles Palmer, med. attendance J. Simp- kins.....	28 00
G. E. Macarthy, med. attendance Mrs. Bray.....	24 00
G. E. Macarthy, med. attendance Ellen Ryan.....	9 00
G. E. Macarthy, med. attendance Eva Car- penter.....	2 00
G. E. Macarthy, med. attendance S. White	36 00
G. E. Macarthy, med. attendance Mrs. Getchell.....	2 00
Wm. H. Clark, med. attendance Miss Welch	6 00
W. H. Russell, med. attendance A. W. Sampson.....	6 00
W. H. Russell, med. attendance B. Wells....	1 50
W. H. Russell, med. attendance E. Bailey...	2 00

W. H. Russell, med. attendance Carpenter	17 00
W. H. Clark, med. attendance A. W. Sampson	3 00
W. H. Clark, med. attendance Mrs. Sullivan	12 00
Millie Millen, board and nursing Bessie Farley	50 00
Mrs. W. Black, board of Mrs. Carpenter...	32 00
John Hurley, " " Leonard child....	24 00
L. F. Ricker, " " " "	27 00
J. F. Spinney, " " the poor.....	7 00
J. M. Todd, supplies.....	1 00
H. P. Boynton, "	90
W. H. Russell, med. attendance on Antoine Gallinet	11 00
John Ely, board of A. Gallinet.....	25 00
W. G. Brown, carrying A. W. Sampson to the Farm.....	3 00
Ebin R. Smith, medicine.....	21 35
John W. Russell, care of S. White.....	28 00
Edward Bodwell, " " "	6 00
C. S. Willcomb, " " "	3 50
P. E. Clarke, funeral expenses A. W. Sampson	35 00
P. E. Clarke, funeral expenses C. McIntire	35 00
P. E. Clark, " " Henry Noyes	25 00
P. E. Clark, " " child of C. W. Noyes	3 50
P. E. Clark, funeral expenses Miss S. White	32 50
P. E. Clark, " " Ida Black.....	20 00
C. A. Sayward preparing papers for Insane Asylum.....	2 00
Aaron Lord, travelling expenses.....	5 40
Chronicle Pub. Co., advertising and blanks	6 75
B. & M. R. R., fares.....	4 00
————\$942 83	

POOR IN OTHER TOWNS.

Town of Rowley supplies to A. F. Peabody.....	\$ 97 29
Town of Grafton burial expense of A. Pitman	9 25
City of Boston supplies to Eben Kimball	51 07

City of Salem supplies to Mrs. Barker.....	25 04
City of Lawrence supplies to Alice Burnham.....	5 81
City of Gloucester supplies to W. Lewis...	112 65
City of Gloucester supplies to J. Geering..	38 88
Northampton Lunatic Hospital.....	169 46
Danvers Lunatic Asylum.....	291 09
	<hr/> \$ 800 54

\$2942 75

Received from Commonwealth.....	\$ 38 13
Received from City of Boston.....	31 68
Received from City of Lynn.....	14 60
Received from Soldiers Relief.....	27 00
Due from the Commonwealth.....	226 03
Due from Town of Needham.....	123 43
Due from Town of Topsfield.....	6 00
Due from City of Lynn.....	19 65
Due from City of Gloucester.....	158 90
Due from City of Salem.....	56 93
Due from City of Boston.....	59 38
	<hr/> \$ 761 73

Balance being expense of the Poor off the Farm.....	2181 02
---	---------

\$2942 75

Number of tramps cared for at tramp room 690

TOWN FARM

BILLS ALLOWED:

Walter E. Lord, dry goods.....	\$24 78
W. S. Russell, " "	35 56
S. N. Baker, clothing.....	27 17
L. Rubinovz, "	20 00
I. E. B. Perkins, shoes.....	9 40
E. T. Pike, " and repairing.....	9 25
S. H. Thurston, " " "	17 55
L. D. Pickard, repairing.....	90
	<hr/> \$144 61
N. Burnham, groceries.....	\$ 42 73
C. Damon & Co "	74 09
T. W. Baxter, "	25 00

A. P. Hills,	groceries.....	53	60
L. E. Willcomb,	“	47	30
T. E. Condon,	“	66	57
F. T. Goodhue,	“	42	73
Thomas H. Lord,	“	47	03
Dodge & Spiller,	“	73	66
T. Morley Norman,	“	17	48
Ipswich Creamery Co.,	butter.....	78	40
Atkinson Bros.,	fish.....	62	82
J. W. Perkins,	provisions.....	67	12
J. W. Hayes,	“	10	69
W. H. Roberts,	“	43	85
George H. Green,	“	170	84
		—————\$923 91	

George B. Brown,	meal and feed.....	574	20
Clayton M. Jewett,	“ “ “	143	20
D. S. Perley,	difference in oxen.....	90	00
E. N. Brown,	pig.....	12	00
C. M. Lunt & Son,	hogs.....	82	80
C. M. Lunt & Son,	painting w. mill.....	16	32
J. C. Safford,	killing pigs.....	6	50
M. Whittier,	curing hams.....	2	00
J. S. Glover,	coal.....	55	68
J. S. Glover,	cement and lime.....	8	70
Tyler Caldwell,	sand.....	1	88
A. H. Plouff,	supplies.....	34	25
J. W. Newman,	tools and supplies.....	4	56
D. S. Appleton,	sundries.....	13	38
J. W. Goodhue,	tools and sundries.....	21	49
J. C. Underhill,	potato digger.....	20	00
J. Breck & Son,	tools and ox bow.....	3	40
D. S. Appleton,	furniture.....	69	25
D. S. Appleton,	wagon.....	40	00
J. E. Dodge,	painting carriage.....	10	00
W. A. Spiller,	repairing wagon.....	3	90
James Graffum,	new wagon.....	170	95
E. L. Irving,	new harness and repairing... ..	42	70
Akerman & Conant,	blacksmith work.....	18	85
M. Nolan,	blacksmith work.....	22	28
C. F. Jordan,	shoeing horses.....	12	79
F. M. Chase,	repairs.....	7	50

George Spencer, repairs.....	83	76
H. A. Pickard, ".....	26	25
J. W. Goodhue, ".....	1	85
J. Howard Lakeman, ".....	7	50
J. M. Dannels, ".....	7	55
J. Albert Smith, ".....	8	20
J. Durand, ".....	2	25
Fickett Bros., ".....	1	00
J. F. Wippich, repairing clock.....	1	00
C. Damon & Co., curtains and rods.....	4	00
Ebin R. Smith, medicine.....	4	65
T. F. Cogswell, insurance.....	11	25
C. J. Norwood, making cider.....	3	72
C. J. Norwood, grinding cob corn.....	1	22
C. J. Norwood, sawing.....	1	75
Austin Carter, grinding cob corn.....	11	73
S. F. Canney, rails and posts.....	20	75
J. Stackpole, fertilizer.....	66	00
J. Stackpole, soap.....	7	20
George Fall, lumber.....	13	00
George H. Samson, fuse and caps.....	1	38
J. W. Newman, glass and setting.....	2	00
T. F. Cogswell, paints and oils.....	6	38
T. F. Cogswell, drain pipe.....	31	32
C. E. & J. A. Brown, bricks.....	12	00
A. W. Brown, use of ice tools and man.....	9	00
P. E. Clark, burial expense of B. Wells.....	30	00
Ipswich Chronicle for the year.....	2	00
Warren Boynton, horse hire.....	6	00
Haywood & Hull, advertising.....	1	00
Jackson & Co.'s Express.....		95
	<hr/> \$1875 24	

D. S. Appleton, balance of salary.....	\$175	00
C. W. Sylvester, salary.....	424	42
F. E. Appleton, labor.....	52	50
A. Clendenning, ".....	162	49
Alonzo Kathren, ".....	126	72
Benson Kathren, ".....	55	88
Levi Howe, ".....	89	99
Eva P. Sylvester, ".....	90	00
Myrtie Sylvester, ".....	90	00

Ernest Sylvester, labor.....	148 28
Thomas Boylan, "	58 00
Greenleaf Pickard, "	16 00
Robert Larramore, "	63 00
	<hr/> \$1552 28

NEW BUILDING.

Charles E. Smith, labor and material building addition to the farm house...	\$840 70
George Spencer, labor and material build- ing addition to the farm house.....	848 50
A. H. Plouff, roofing and plumbing.....	244 81
A. H. Plouff, sundries.....	33 54
Chelmsford Foundry Co., cell doors.....	60 00
James Griffing, labor.....	12 00
	<hr/> \$2039 55
	<hr/> \$6535 59

BILLS PAID BY THE SUPERINTENDENT:

Paid for labor.....	\$111 13
Paid for clothing for M. Shattuck.....	4 65
Paid for J. Stalker.....	4 25
Paid for fish.....	1 00
Paid for tools.....	2 15
Paid for dog license.....	2 00
Paid for repairs.....	3 00
Paid for clothing.....	3 60
Paid for travelling expenses.....	22 10
Paid into town treasury.....	40 00
Paid for miscellaneous.....	16 95
	<hr/> \$210 83

SALES FROM THE FARM.

English hay.....	\$ 254 65
Salt hay.....	102 32
Cream	1072 84
Milk	3 22
Eggs.....	80 47
Oxen.....	120 00
Cows.....	145 00
Calves	192 94
Bull	25 00
Pigs.....	203 37
Hogs, dead.....	258 30
Poultry	37 74
Vegetables.....	46 18
Labor and teaming.....	6 00
Miscellaneous.....	15 00
	<hr/> \$2563 30
Increase of personal property.....	376 00
	<hr/>
	\$2939 03

Deducting the amount (2039.55 paid for building the addition to the farm house) from the gross amount of bills paid on account of the farm leaves \$4496.04.

Balance of expense beyond income for the support of the poor.....	1557 01
	<hr/>
	4496 04

OVERSEERS' DEPARTMENT.

DR.

To bill in their hands at last settlement	\$ 677 70	
To sales from the farm.....	2793 89	
	<u> </u>	3471 29

CR.

By cash paid bills and the Treasurer.....	\$3027 75	
By bills in their hands, 1892.....	100 65	
By bills in their hands, 1893.....	342 89	
	<u> </u>	3471 29

Inventory of Property at the Farm, Stock, Etc.

	1893		1894		In-	De-
	No.	Value	No.	Value	crease.	crease.
Oxen.....	2	\$ 120	2	\$ 140	\$ 20	\$
Cows.....	34	1020	28	840		180
Heifers.....	3	72	2	50		22
Yearlings.....	2	30	2	35	5	
Calves.....	4	32	3	18		14
Bulls.....	1	25	1	25		
Horses.....	3	350	3	350		
Colt.....			1	50	50	
Fat hogs.....	2	60	7	122	62	
Shoats.....	6	110	8	64		46
Fowls.....	80	40	90	45	5	
Horse wagons.....	2	125	3	130	5	
Horse cart.....	1	70	1	70		
Sleigh.....	1	10	1	10		
Ox wagons.....	3	175	3	300	125	
Ox carts.....	2	75	2	75		
Mowing machine....	2	40	2	40		
Ploughs.....	4	40	4	40		
Cultivators.....	1	5	1	5		
Horse hoes.....	2	6	2	16	10	
Harrows.....	4	50	4	50		
Ox sleds.....	3	50	3	50		
Drag.....	1	5	1	5		
Wood, cords.....	30	210	35	210		
Coal, tons.....	6	42	3	25		17
Groceries.....		75		97	22	
Dairy utensils.....		140		140		
Furniture, bedding..		200		275	75	
Ranges, fixtures.....	2	100	2	90		10
Stoves, furnace.....		30		30		
Winnowing mill.....	2	12	2	12		
Wheel rake.....	1	15	1	15		
Tedder.....	1	10	1	10		
Tools.....		100		100		
Blocks and ropes.....		15		15		
Horse wagon.....	1	50		50		
Harnesses.....	1	20	5	60	40	
Suction pump.....	1	4	1	4		
Rack.....	1	15	1	15		
Windmill and tank		200		200		
Potato digger.....			1	20	20	
		\$3748		\$3898	\$439	\$289

Inventory of Property at the Farm, Produce.

	1893		1894		In-crease.	De-crease.
	No.	Value	No.	Value		
Corn.....	125	\$ 63	300	\$150	\$ 87	\$
Barley.....	10	8				8
Beans.....	7	14	6	12		2
Potatoes.....	80	80	450	360	280	
Roots.....	35	13	25	10		3
Pork.....	300	36	400	40	4	
Cider.....	3	10	2	9		1
Apples.....	5	10	6	20	10	
Soap.....	100	5	100	5		
Ham.....	125	18	60	8		10
Fish.....				3	3	
Lard.....	100	18	75	11		7
Butter.....	75	24	15	5		19
English hay, tons....	25	500				500
English hay.....	20	400	33	660	260	
Salt hay, blackgrass	50	500	60	600	100	
Mulch, ton.....	10	50	12	60	10	
Straw, ton.....	1	12	2	30	18	
Vinegar.....	50	8	80	12	4	
Cabbages.....	200	10	100	5		5
Ice.....		75		75		
Onions.....			2	1	1	
Phosphate.....			2	4	4	
		\$1854		2080	781	555
		3748		3898	439	289
		\$5602		5978	1220	844
				5602	844	
				\$376	\$376	

Jonathan Sargent, Treasurer and Collector.

DR.

To cash on hand Feb. 1, 1893.....	\$2257	46
To uncollected taxes.....	3612	58
To cash received rent of hall.....	104	00
" " from other towns, poor account..	106	17
" " from sales from farm.....	3	00
" " " J. S. Glover, bill overpaid.....	3	60
" " interest on taxes.....	129	13
	<u>\$6215</u>	<u>94</u>

Thomas E. Condon, Treasurer and Collector.

DR.

To cash received from J. Sargent, late treasurer	\$3233	99
" hired in anticipation of the taxes.....	9000	00
" received from State Cor. tax of 1893.....	4719	76
" " " " Bank " " 	497	15
" " " " for state aid.....	2340	00
" " " " for military aid.....	184	00
" " discount on County tax.....	27	99
" " burial of indigent soldiers.....	27	00
" " support and burial of state paupers.....	17	00
To cash received from other towns, poor account	109	58
" " interest on taxes.....	32	41
" " income of Mass. School fund.....	183	55
" " from County killing seals (reimbursed).....	78	00
To cash received from dog licenses.....	440	38
" " " Overseers' sales, 1892.....	573	75
" " " " " from farm 1893.....	2009	31

Jonathan Sargent, Treasurer and Collector.

CR.

By cash paid on orders drawn 1891.....	\$	1	00
“ “ “ “ “ 1892 and Jan. '93...		439	38
“ “ “ “ “ Feb. 1893.....		1858	03
“ “ State Aid Feb. 1893.....		205	50
“ “ Military Aid Feb. 1893.....		24	00
“ “ discount on taxes.....		4	28
“ “ interest on notes.....		175	00
“ “ abatement of taxes.....		246	85
“ “ tax deeds of land sold.....		27	91
“ “ T. E. Condon treasurer.....		3233	99
			\$6215 94

Thomas E. Condon, Treasurer and Collector.

CR.

By cash paid interest on town notes.....	\$	785	43
“ “ notes hired in anticipation of taxes...		9000	00
“ “ on orders drawn for State aid.....		2200	50
“ “ “ “ “ Military aid.....		148	00
“ “ “ “ “ 1890, '91, '92 and			
Jan. '93.....		519	29
By cash paid on orders drawn Feb. '93.....		144	44
“ “ County tax.....		2799	35
“ “ State tax.....		2925	00
“ “ National Bank tax.....		366	44
“ “ State treasurer, liquor licenses.....		1225	75
“ “ officers by order of trial justices.....		86	63
“ “ for killing seals.....		78	00
“ “ discount on taxes.....		404	44
“ “ abatement of taxes.....		439	73
By uncollected taxes.....		885	06

To cash received from rent of town hall.....	466	50
" " " C. A. Sayward criminal fines	106	45
" " " W. P. Andrews Salem criminal fines.....	5	00
To cash received from J. Scott Todd, Rowley, criminal fines.....	1	21
To cash received from Charles Morrill criminal fines.....	50	00
To cash received from liquor licenses.....	4903	00
" " " billiard and B. alley licenses	46	00
" " " auctioneers' licenses.....	4	00
" " " circus licenses.....	22	00
" " " pedlers' licenses.....	20	00
" " " flying horses license.....	10	00
" " " Kickapoo Indians' license....	30	00
" " " shows at Damon's hall.....	5	00
" " " E. Bailey, rent of town scales	22	88
" " " L. E. Willcomb, rent of town scales.....	61	66
To cash received from W. H. Roberts, rent of town scales.....	63	53
To cash received from sale of lots in H. cemetery	200	00
" " " " of grass in new "	7	00
" " " J. Duprey cemetery pasture	12	00
" " " sundry individuals, stone curbing.....	313	93
To cash received on account of lamp post.....	9	85
" " discount on school supplies, S. H. Baker.....	7	00
To cash received sale of Centennial books.....	1	00
" " " of old hose.....	1	85
Tax list of 1893, State tax.....	2925	00
" " " County "	2799	35
" " " Town "	25862	73
Orders drawn and not paid.....	726	63
	<hr/>	
	\$62157	44

By cash paid on orders drawn 1893 and Jan. '94...	38633	81
By cash on hand.....	1515	57
	<hr/>	
	\$62157	44

This is to certify that I have examined the accounts of the Treasurer, and find them to be correctly cast and properly vouched.

JOSEPH I. HORTON, Auditor.

KINSMAN FUND.

In account with Thomas E. Condon, town treasurer.

DR.

To amt. in Ips. Savings Bank Feb. 1, 1893....	\$50 84	
To interest to Feb. 1, 1894.....	2 15	
		—————\$52 99

CR.

By cash paid B. Fewkes for care of lot.....	\$ 2 00	
By amt. in Ips. Savings Bank Feb. 1, 1894....	50 99	
		—————\$52 99

KIMBALL FUND.

In account with Thomas E. Condon, town treasurer.

DR.

To amt. in Ips. Savings Bank Feb. 1, 1893,	\$101 40	
To interest to Feb. 1, 1894.....	4 33	
		—————\$105 73

CR.

By cash paid Luther Lord for care of lot...\$	1 50	
By amt. in Ips. Savings Bank Feb. 1, 1894	104 23	
		—————\$105 73

LAKEMAN FUND.

In account with Thomas E. Condon, town treasurer.

DR.

To amt. in Ips. Savings Bank Feb. 1, 1893....	\$50 00	
To interest to Feb. 1, 1894.....	2 15	
		—————\$52 15

CR.

By cash paid Luther Lord for care of lot.....\$	1 00	
By amt. in Ips. Savings Bank Feb. 1, 1894....	51 15	
		—————\$52 15

COGSWELL FUND.

In account with Thomas E. Condon, town treasurer.

DR.

To amt. in Ips. Savings Bank Feb. 1, 1893	\$218 67	
To interest to Feb. 1, 1894.....	9 37	
		—————\$228 04

CR.

By cash paid W. H. Kirk for care of lot.....	2 00	
By amt. in Ips. Savings Bank Feb. 1, 1894	226 04	
		————\$228 04

ANDREWS FUND.

In account with Thomas E. Condon, town treasurer.

DR.

To amt. in Ips. Savings Bank Feb. 1, 1893	\$171 31	
To interest to Feb. 1, 1894.....	7 35	
		————\$178 66

CR.

By cash paid W. H. Kirk for care of lot.....	2 00	
By cash paid Luther Lord for care of lot...	2 00	
By amt. in Ips. Savings Bank Feb. 1, 1894	174 66	
		————\$178 66

STANIFORD FUND.

In account with Thomas E. Condon, town treasurer.

DR.

To amt. in Ips. Savings Bank Feb. 1, 1893....	\$66 36	
To interest to Feb. 1, 1894.....	2 83	
		————\$69 19

CR.

By cash paid W. H. Kirk for care of lot.....	\$ 1 00	
By amt. in Ips. Savings Bank Feb. 1, 1894...	68 19	
		————\$69 19

GIDDINGS FUND.

In account with Thomas E. Condon, town treasurer.

DR.

To amt. in Ips. Savings Bank Mar. 30, 1893	\$100 00	
To interest to Feb. 1, 1894.....	3 15	
		————\$103 15

CR.

By amt. in Ips. Savings Bank Feb. 1, 1894	\$103 15	
		————\$103 15

Examined and found to be correct.

JOSEPH I. HORTON, Auditor.

STATE AID ACCOUNT.

COMMONWEALTH.

DR.

To amount due from state for year ending Dec. 31, 1892.....	\$2330 00	
To amount due for military aid 1892.....	184 00	
To cash paid for state aid year ending Dec. 31, 1893.....	2396 00	
To cash paid for military aid 1893 (188) one-half to be reimbursed by the state	94 00	
		<u>\$5004 00</u>

CR.

By cash received for state aid.....	\$2330 00	
By cash received for military aid.....	184 00	
By amount due for state aid.....	2396 00	
By amount due for military aid.....	94 00	
		<u>\$5004 00</u>

DEBT STATEMENT.

TOWN OF IPSWICH.

DR.

To notes payable.....	\$12940 00	
To orders drawn and unpaid.....	726 63	
		<u>\$13666 93</u>

CR.

By balance in Treasurer's hands... ..	\$2400 63	
By amount due for state aid.....	2396 00	
By amount due for military aid.....	94 00	
By amount due on poor account.....	650 32	
By amount due on bills in overseers' hands	443 54	
		<u>\$5944 49</u>

EXPENSE AND INCOME ACCOUNT.

EXPENSE.

For Schools.....	\$10100	11
For current expenses.....	4417	76
For lighting streets.....	970	37
For fees and salaries.....	3566	45
For fire department.....	2540	28
For poor, balance.....	2181	02
For farm, balance.....	1557	01
For highways.....	9415	82
For interest on town notes.....	785	43
For discount on taxes.....	404	44
For abatements.....	439	73
Balance, being income beyond expense	3512	96
		<hr/> \$39889 38

INCOME.

Amount raised for town purposes.....	\$28862	73
Received State Corporation tax 1893	4719	76
“ Bank tax.....	497	15
“ Mass. school fund.....	183	55
“ for dog licenses.....	440	38
“ for liquor licenses less paid state.....	3677	25
Received for other licenses.....	137	00
“ interest on taxes.....	32	41
“ discount on county tax.....	27	99
“ sale cemetery lots.....	200	00
“ income town property.....	634	57
“ for curb stones.....	313	93
“ for criminal fines.....	162	66
		<hr/> \$39889 38

STATEMENT OF TOWN PROPERTY.

REAL ESTATE.

Farm.....	\$18000	00
Town House.....	16000	00
Cemeteries.....	2000	00
Engine Houses and land.....	2000	00

School Houses and land	14000 00	
Woodland at Linebrook.....	100 00	
Woodland at Common Fields.....	100 00	
Turkey shore pasture.....	300 00	
Thatch bank at Great Flats.....	50 00	
Thatch bank at Third Creek.....	10 00	
Gravel pit near Miss Peatfield's.....	150 00	
Gravel pit near A. B. Fellows'.....	150 00	
Gravel pit near J. C. Carlisle's.....	100 00	
Two pounds.....	100 00	
		<hr/> \$53060 00

PERSONAL PROPERTY.

At the Farm.....	\$5978 00	
Fire engine and apparatus.....	5500 00	
Hearse.....	400 00	
Furniture at Town House.....	500 00	
Hay scales (2).....	800 00	
Safes for Treasurer and Clerk.....	400 00	
		<hr/> \$13578 00
Amount of real and personal property		\$66638 00
Town debt Feb. 1, 1894.....		5944 49
		<hr/>
Balance in favor of town.....		\$60693 51

Assessors' Report.**NUMBER OF POLLS. AND AMOUNT OF VALUATION.**

Number of Polls assessed 1026.	
Valuation of real estate.....	\$1981461 00
Valuation of personal property.....	769500 00
	<hr/>
Total valuation May 1, 1893.....	\$2750961 00
“ “ “ 1892.....	2583434 00
	<hr/>
Increase in valuation.....	\$167527 00
Poll tax \$2.00. Tax on \$1000, \$10.70	

Total number of horses assessed.....	656
“ “ “ cows “	820
“ “ “ other neat cattle assessed.....	199
“ “ “ sheep assessed.....	65
“ “ “ swine “	236
“ “ “ fowl “	8351
“ “ “ dwelling houses assessed.....	844

Police Report.

To the Board of Selectmen of the Town of Ipswich:

The following is a list of the arrests made by the Board of Police in said town for the year ending February 1, 1894:

For drunkenness.....	60
For disturbing the peace.....	14
For illegal sale of liquor.....	1
For assault.....	10
For larceny.....	9
For breaking and entering.....	1
For violating lobster law.....	5
For avoiding board.....	2
For escape from H. of C.....	2
For cruelty to animals.....	1
For non-support of family.....	2
	<hr/>
	107
Number of tramps.....	490

Respectfully submitted,
 CHARLES T. LITTLEFIELD,
 Chief of Police.

Town Clerk's Report.

Whole number of births for the year ending Dec. 31, 1893,
 89, males 46, females 43.

Fathers born in the United States, 57.

Fathers born in foreign countries, 30.

Fathers unknown, 2. Total 89.

Mothers born in the United States, 52.

Mothers born in foreign countries, 37. Total 89.

Births by months: January 4, February 3, March 8, April 6, May 10, June 8, July 10, August 10, September 9, October 8, November 8, December 5. Total 89.

Marriages, whole number 68. Married in Ipswich 58, other places 10. Total 68.

Grooms born in the United States, 51.

Foreign countries, 17. Total 68.

Brides born in the United States, 41.

Foreign countries, 27. Total 68.

Marriages by months: January 3, February 7, March 3, April 10, May 3, June 6, July 3, August 5, September 7, October 8, November 9, December 4. Total 68.

Deaths, whole number 81. Males 31. Females 50.

Born in the United States, 60. Foreign, 16. Unknown 5. Total 81.

Died in Ipswich, 66, other places 15. Born in Ipswich 33, other parts of United States 27.

Deaths by months: January 12, February 9, March 5, April 3, May 6, June 2, July 9, August 8, September 11, October 8, November 6, December 5. Total 81.

DOGS LICENSED.

Males 192. Females 33. Kennel licenses, 2.

Total, 2 kennel licenses, 225 dogs.

Report of the Engineers.

IPSWICH, FEB. 1, 1894.

The Engineers of Ipswich submit the following report for the year ending Jan. 31, 1894:

No of alarms, 9.

Value of property endangered by fire.....\$78290 50

Insurance of property endangered by fire..... 51780 00

Loss " " " " 46332 00

Insurance paid on property burned..... 32023 10

Property belonging to Fire Department:

Warren Engine house and land.....\$1800 00

Warren Engine No. 1.....	500 00
Warren Hose carriage four wheels.....	100 00
Neptune house and land.....	1800 00
Neptune Engine No. 2.....	500 00
Old Warren Engine house.....	100 00
Old Barnicoat Engine.....	200 00
Neptune Hose cart.....	75 00
Torrent Engine house.....	900 00
Torrent Engine No. 3.....	250 00
Torrent Hose cart.....	50 00
Two extra hose carts.....	40 00
New Hook & Ladder truck all equipped.....	1000 00
2800 feet rubber lined hose.....	1400 00
500 feet leather hose.....	250 00
Rope and gear in hose towers.....	45 00
Furniture in Warren house.....	100 00
Furniture in Neptune house.....	100 00
Furniture in Torrent house.....	45 00
20 coats for Hook & Ladder men.....	40 00
9 " " Warren hosemen.....	18 00
9 " " Neptune " 	18 00
5 " " Torrent " 	10 00
5 " " Engineers.....	10 00
Number of men in Warren Co.....	55
" " " Neptune " 	55
" " " Torrent " 	32
" " " Hook & Ladder Co.....	20
" " Engineers.....	5
<hr/>	
Total number.....	167

RESERVOIRS.

One on South Common.

 " in Willcomb's square.

 " at head of Central street.

 " near Public Library and house T. F. Cogswell.

 " in Market square.

 " near house of J. F. G. Clark, High street.

 " well on Washington street, head of Gravel.

One well near house of F. G. Ross, High street.

“ “ on High street, head of Mineral.

“ “ “ Hammatt street, opposite Graffum's wheelwright shop.

One landing S. E. side of Choate's Bridge.

“ “ opposite Town Hall.

The Barnicoat Engine has been repaired at an expense of \$83.57, and could have been worked at the late fire if there had been hose enough. The running work of the engine should be painted to preserve it. The old suction hose of the Barnicoat was sold for \$1.85.

The Warren Engine has been thoroughly repaired and painted at an expense of \$102.10.

The old Hook & Ladder Truck has been made over with more modern improvements, and is as good as new, at an expense of \$382.00. The town raised \$400.00 for that purpose. As the old extension ladder was used up, we have purchased a new and better working one at an expense of \$80.00.

The well on High street near the house of J. F. G. Clark has had a bottom put in at an expense of \$79.78, as the town raised \$100.00 for this purpose we have kept under the appropriation. The reservoir at this date is full of water.

At the late fire the Neptune Engine was badly burned on one side which will need fixing, and with the exception of this we consider the fire apparatus of Ipswich in good condition.

Value of property in the late fire.....	\$71465	50
Insurance on same.....	49080	00
Loss on same.....	45052	00
Insurance paid on same.....	31016	10

Nathaniel Archer	} Board of Engineers
A. J. Barton	
William P. Ross	
W. B. Clark	
R. R. Glasier	

Report of the Board of Health.

The Board of Health respectfully submit the following report.

The whole number of cases of contagious diseases reported to the Board for the year was forty-eight, of which five were of diphtheria, nineteen each of scarlet fever and measles, and five of typhoid fever. They were mostly in a mild form. Only one death occurred from them and that was a case of malignant diphtheria of the worst type, in the family of Mrs. White in Lord's building on Market street. The board at once saw that extreme measures must be resorted to to prevent the spread of this disease and they at once quarantined the building placing a guard on duty day and night until all danger was over, and the building thoroughly fumigated, and by their prompt action a serious epidemic was prevented.

In regard to the sanitary condition of the town we would say that taken all in all we have no fault to find, the people generally have complied with the requirements of the Board, and in no case where we have ordered a nuisance abated have we had any trouble or had to resort to legal measures, on the contrary we note with satisfaction the growing desire on the part of the public to co-operate with the Board in securing the sanitary welfare of the town.

Before closing we would call your attention in a few words to the contagious diseases existing amongst the cattle and what has been done in regard to the same. The selectmen appointed Edward Dole as Cattle Inspector and the Board of Health appointed him as their agent also, giving him full power to act for them, and that he has faithfully attended to his duties the following report will show, he reported to the Board that he made a personal examination of all the cattle in the town and wherever he had found any which in his opinion were sick with the disease known as tuberculosis or any other contagious disease, he had at once ordered them isolated from the other cattle, notifying this Board of his action, who promptly notified the State Cattle Commissioners who came and examined them, and by their orders seven cows were killed which upon a post-mortem examination proved they were diseased with tuberculosis,

their carcasses were properly buried. There are still several more cows under observation waiting further developments.

In closing the Board take this opportunity of thanking the citizens of the town for their co-operation with them in their endeavors to abate all nuisances and in all matters pertaining to the onerous duties.

Respectfully yours,

James Griffing	}	Board of Health
Geo. W. Smith		
Lyman H. Daniels		

There are a few points in this report to which we wish to call your attention. On page 8, the item in the report of the expense of the water investigation which reads, "Daniel Russell, supplies for committee," should read, "Daniel Russell boring wells and supplies." In the highway account, on page 21, the heading, "Repairs on Hovey street," should read, "Repairs on Hovey and East streets." It will be seen also that the appropriations for the Highway department were exceeded some \$1600. The reason for the extra expense was that the snow bills were \$900 more than was anticipated, and the building of County street, as ordered by the County Commissioners, cost about \$850 for which no appropriation had been made. A road machine was also purchased for the town.

The police account is \$280 more than last year, but the reason for that, to some extent, was the extra men and time called for by the disturbances on High street and the attempted prize fight at Little Neck.

Those who by sickness or misfortune are unable to care for themselves have always been used generously by the town and this year, owing to the condition of the times, calls for aid have been a little more frequent, and the amount expended is somewhat larger than usual, but we are assured that the money so expended will not be begrudged by the people of Ipswich.

In the current expense account the report of the water committee increased the usual expense but we feel that the

that the recent vote of the town shows that the money is believed to have been well spent.

Attention is called to the account of the town farm. Mr. Daniel S. Appleton, who for a number of years was the able and efficient superintendent at that institution, resigned early in the year and the service of Mr. Charles Sylvester were secured for the present year. It is our opinion that the farm has been well managed by him, and we believe that a careful examination of the figures, and a comparison with previous years will convince you that the opinion is well founded. The whole number of inmates at the farm the past year was 15, the present number 9, the average 11. The average expense per week for each inmate was \$2.72.

In regard to the bridge at the foot of Green street, we would recommended that it be replaced by an arch bridge, and that Water street should also be put in proper condition.

The work of assessing taxes was given extra attention this year and quite a gain was made in the valuation, but more work in the same direction is needed and we would recommend that the town authorizes a new and thorough re-valuation for 1895.

The recent fire, and the heavy snow storms, will call for an additional appropriation this year. We estimate that the sum of \$8000 will be necessary for the proper care of the highways for the coming year and \$8500 for what is known as the ordinary running expenses which does not include the school department.

The balance against the town last year was \$5507 while this year it is some over \$7000. It should be taken into consideration in connection with this, that we have paid out \$900 more for snow bills than was appropriated, \$850 for County street, \$1500 for the water investigation and \$2000 for the addition to the town farm, a total of \$5250 more than we were allowed money for, and yet have only made an increase in the balance, of about \$2000.

Our relation with the other town officials have been very harmonious and pleasant, and we have received their hearty co-operation toward making our work successful. Town Treasurer Condon has been awake to the necessity of prompt collection of taxes, and to his efforts we are indebted for a ready supply of money to meet all bills.

While other towns and cities around us have felt the business depression quite heavily, Ipswich has been remarkably fortunate, and the close of the year finds the town affairs in what appears to us to be a prosperous condition.

Respectfully submitted,

Aaron Lord	}	Selectmen
Geo. A. Schofield		of
Geo. Falls		Ipswich.

Annual Town Meeting Warrant.

ESSEX, SS. TO CHARLES T. LITTLEFIELD, CONSTABLE OF
THE TOWN OF IPSWICH, IN SAID COUNTY: GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify, and warn the legal voters of said town to meet at the town house in said town, on Monday the fifth day of March next, at 9 o'clock a. m., then and there to act on the following articles, viz:

ARTICLE 1. To choose a moderator.

ART. 2. To fix the compensation of the Selectmen, and other town officers.

ART. 3. To choose the following officers, viz: three Selectmen, Assessors and Overseers of the Poor, Town Clerk, Treasurer and Collector, Auditor, two members of the School Committee for three years, and one member of the School Committee for one year to fill out the unexpired term of the late W. K. Bell, two Constables, three Fence Viewers, three Field Drivers, Superintendent of Cemeteries for three years, three persons to serve as a Board of Health for one year, and one person to serve as Park Commissioner for three years. Also to vote Yes or No, upon the following question: "Shall license be granted for the sale of intoxicating liquors in this town."

The above question, and officers to be voted for to be printed on one ballot, the polls to be opened at 10 o'clock a. m. and closed at 4:45 o'clock p. m.

ART. 4. To choose all other necessary town officers.

ART. 5. To raise money for the High and common schools.

ART. 6. To raise money for the repair of the highways.

ART. 7. To raise such sums of money as may be necessary to defray all other town charges for the ensuing year.

ART. 8. To see what compensation shall be allowed the Enginemen for the ensuing year.

ART. 9. To see if the town will authorize the Collector to collect interest on all taxes remaining unpaid after they are due.

ART. 10. To see if the town will authorize the Treasurer to hire money in anticipation of the taxes.

ART. 11. To see what discount, if any, shall be allowed to those persons who pay their taxes before the time of payment.

ART. 12. To see what action the town will take in regard to appropriating money for decorating soldiers' graves on Memorial day.

ART. 13. To hear and act upon the reports of Trustees and Committees.

ART. 14. To see if the town will accept the list of Jurors as prepared and posted by the Selectmen.

ART. 15. To see if the town will authorize the Selectmen to contract with the Ipswich Gas Co. for lighting the streets.

ART. 16. To see if the town will appropriate money for the improvement of the Cemeteries.

ART. 17. To see what action the town will take in regard to appropriating money for edgestones to be laid on the main streets.

ART. 18. To see if the town will appropriate money for building East street as laid out and ordered built by the County Commissioners.

ART. 19. To see if the town will accept the report of the Selectmen, laying out Love Lane (so called) as a public highway.

ART. 20. To see if the town will accept the report of the Selectmen, laying out the way leading from Hammatt street opposite the gas house to the new shoe factory, and thence around by the Granite Works to said Hammatt street as a public highway.

ART. 21. To see if the town will authorize the purchase of a team, to work upon the streets, and appropriate money for the same.

ART. 22. To see what action the town will take in regard to rebuilding Green street bridge.

ART. 23. To see if the town will petition the General Court for a special Act ordering the County Commissioners to pay part of the expense of rebuilding the Green street bridge.

ART. 24. To see if the town will appoint the collector of taxes as the agent to collect all bills due the town.

ART. 25. To see if the town will purchase a steam fire engine and appropriate money for the same.

ART. 26. To see if the town will instruct the Selectmen to take such action as may be needed to procure the passage of an act by the next General Court, allowing the town of Ipswich to make an annual appropriation of a sum not to exceed five hundred dollars for the observance of the fourth of July, providing that two-thirds of the voters present, and voting, at the annual town meeting favor such appropriation.

ART. 27. To see if the town will authorize the collection and recording as far as possible of the names of the men of Ipswich who served in the war of the Revolution, the war of 1812 to 1815, and correcting and revising the Records of the names of those who served in the war of the Rebellion.

ART. 28. To see if the town will appropriate money for the care and beautifying of the South Common, and Meeting House Green, and determine how it shall be expended.

ART. 29. To see what action the town will take in regard to the selling of the four wheel hose carriage now in Warren house, and the purchase of a two wheel cart and also in regard to purchasing 2000 feet of hose.

ART. 30. To see if the town will elect a separate Board of Assessors and accept the provisions of Section 268, Chapter 417, Acts 1893.

ART. 31. To see if the town will elect a separate Board of Overseers of the Poor, and accept the provisions of Section 269, Chapter 417 Acts of 1893.

ART. 32. To see if the town will vote to elect in the future, four Constables instead of two.

ART. 33. To hear the report of the Selectmen in regard to the undrawn rights at Jeffreys' Neck and to see what further action the town will take.

ART. 34. To see what action the town will take in regard to the claim of Seymour I. Hudgens for damages done to ducks by dogs.

ART. 35. To see if the town will renew the contract with the Trustees of the Manning School, for the support of the High and Grammar schools.

And you are hereby directed to serve this warrant by posting up attested copies of the same at each of the meeting houses in said town, town house, Post-office, and at the school house in the Village district seven days at least before the time of said meeting.

Hereof fail not, and make due return of this warrant with your doings thereon to the Town Clerk at the time and place of said meeting.

Given under our hands this twenty-third day of February
A. D. 1894.

Aaron Lord	}	Selectmen
George A. Schofield		of
George Fall		Ipswich.

ANNUAL REPORT

... OF THE ...

SCHOOL COMMITTEE

... OF THE ...

TOWN OF IPSWICH,

... FOR THE ...

YEAR ENDING FEBRUARY 1,

1894.

IPSWICH, MASS.:
PRESS OF THE INDEPENDENT,
1894.

ANNUAL REPORT

... OF THE ...

SCHOOL COMMITTEE

... OF THE ...

TOWN OF IPSWICH,

... FOR THE ...

YEAR ENDING FEBRUARY 1,

1894.

IPSWICH, MASS.:
PRESS OF THE INDEPENDENT,
1894.

SCHOOL REPORT.

FINANCIAL STATEMENT.

APPROPRIATIONS AND RECEIPTS:

For Manning School.....	\$2300 00
For Other Schools.....	6000 00
For Text Books and Supplies.....	800 00
For Repairs.....	300 00
For Music and Drawing.....	400 00
Rec'd from State Board of Education	183 55
Received from Dog Licenses.....	440 38
	<hr/> \$10423 93

EXPENDITURES.

Trustees Manning School.....	\$2300 00
Teachers' Salaries.....	5702 50
Care of School Buildings.....	302 05
Fuel.....	421 11
Text Books and Supplies.....	802 88
Repairs.....	205 80
Incidentals	363 80
	<hr/> \$10098 14
Balance due the Schools Feb. 1st, 1894	<hr/> \$325 79

CORPS OF TEACHERS.

(February 1st, 1894,) with their salaries.

HIGH SCHOOL.

Sharonton H. Baker, Principal.....	\$1500	00
Mabel H. Brown, Assistant.....	600	00

GRAMMAR SCHOOL.

Joseph I. Horton, Principal.....	1200	00
Lucy Hamlin, 1st Assistant.....	600	00
Carrie L. Lakeman, 2d Assistant.....	500	00

DENNISON SCHOOL.

Intermediate, Mrs. H. E. Noyes.....	400	00
Primary, Emma G. Blanchard, Principal.....	380	00
Primary, Anna S. Cogswell, Assistant.....	280	00

COGSWELL SCHOOL.

Intermediate, Mary E. Smith.....	400	00
Primary, Mabel L. Hodgkins.....	380	00

PAYNE SCHOOL.

Intermediate, S. Isabel Arthur.....	400	00
Primary, Eva A. Willcomb, Principal.....	380	00
Primary, Maye E. Clarke, Assistant.....	280	00

WAINWRIGHT SCHOOL.

E. Mabel Adams.....	380	00
---------------------	-----	----

SPECIAL TEACHERS.

Music, Laura A. Hubbard.....	250	00
Drawing, Harriet D. Condon.....	250	00

UNGRADED SCHOOLS.

Appleton, Maud P. Maynard.....	250 00
Argilla, Cora A. Smith.....	250 00
Candlewood, Laura G. Johnson.....	250 00
Grape Island, Cora H. Jewett.....	250 00
Linebrook, Sadie W. Matthews.....	300 00
Village, Katharine F. Sullivan.....	250 00
Willowdale, Mabel R. Willis.....	250 00

ENROLLMENT AND ATTENDANCE.

	Whole Number Enrolled.	Average Membership.	Average Attendance	Percentage of Attendance,
High School,	64	42.6	40.2	94.6
Grammar,	175	135	120	89
Payne Intermediate,	39	34.6	33.4	96.5
Cogswell “	37	30.6	29	93.5
Dennison “	59	50.3	47.1	93.6
Payne Primary,	104	82.5	74.2	90
Cogswell “	58	54.6	47.7	87.2
Dennison “	100	83	73.5	88.5
Wainwright Primary,	50	40.7	35	85.2
Appleton,	8	5.1	4.6	90.2
Argilla,	9	8.5	7.3	86
Candlewood.	20	17	15.5	90
Grape Island,	9	7.6	7.4	96
Linebrook,	29	24.7	21.4	86.7
Village,	26	18.9	16.3	86.2
Willowdale.	17	14.5	12.4	86
	804	650.2	585	89.9

Number of children in town according to census taken in May last.....	867
Between the ages of 5 and 7 years.....	290
Between the ages of 8 and 14 years.....	577

*Pupils enrolled in the public schools, 804, as follows:

In the four Primary schools.....	312
In the three Intermediate schools.....	135
In the Grammar schools.....	175
In the High school (including the class which gradu- ated in June, 1893).....	64
In the seven Out Districts.....	118
Average membership of all the school.....	650
Average attendance of all the schools.....	585
Per cent. of attendance.....	90

*NOTE.—In connection with the above, it should be stated that many children do not enter the schools until six or seven years of age, and that the number enrolled in the schools includes 135 who are above fifteen years of age.

LIST OF PUPILS WHO RECEIVED DIPLOMAS,
JUNE 29, 1893.

THREE YEARS' CLASSICAL COURSE.

Vivian Helen Maynard,
Lucy Belle Story,
Oliver Rawson Underhill.

THREE YEARS' LATIN COURSE.

Mary Ella Archer,
Edith Florence Perley,
Carrie Willcomb.

THREE YEARS' ENGLISH COURSE.

Gertrude Lydia Atkinson,
George Fowler Baker,
Chester Clarence Caldwell,
Lizzie Baker Caldwell,
Alice Mabel Copp,
Chester Linwood Dane,
Louise Sutton Glover,
Charles Chaplin Johnson,
Willard Quincy Kinsman,
Arthur Henry Lord,
Moses Gray Phillips.

In the course of the present year, one of our associates, Wesley K. Bell Esq., has been removed by death. In age, and in continuous term of service, he was the senior member of our Board. For thirty years, he has served the Town as a member of the Committee, and prior to this, several years as a teacher.

Every teacher now in our schools has been elected during this period. Great improvements in the school buildings, surprising advance in methods, and noticeable broadening of the course of study have found place, as well. Mr. Bell had his part in all this. So rich an opportunity of usefulness and influence, rarely falls to the lot of a citizen in any community.

Report.

The School Committee in making a detailed report of the condition of the several public schools are pleased to be able to report that good work has been done in them during the past year, and that most of them are in excellent condition.

The school work has gone on without friction and there has been no break except that caused by contagious diseases, which the committee in conjunction with the Board of Health have endeavored to keep under control.

In the early fall cases of small pox were reported in various parts of the Commonwealth and the committee felt called upon to enforce the statute concerning vaccination, which had lain dormant for several years.

Upon an investigation, it was found that not more than one-half of the pupils attending school had complied with the provisions of the Statutes in regard to vaccination, Section 9, Chapter 47 of the Public Statutes reads as follows: "The school committee shall not allow a child who has not been duly vaccinated to be admitted to or connected with the public schools."

Notice was given to the scholars of this requirement and we are pleased to report a very general compliance with the law.

One of the things to be regretted is the disposition shown by many parents to allow their children to attend school only the legal time, and then call for a certificate to permit them to work in the mill.

It is undoubtedly true in some instances, that the earnings of these children are much needed to eke out the subsistence of a widowed and invalid mother, or to assist in the support of a large family with a sick father; but in too many cases it is done out of disregard for the welfare of the child and the community, and for the gain to be obtained from the labor of the child.

The result is to substantially terminate the child's education, for, if he is forced back to the school again by the requirements of the statutes he will accomplish but little. He has lost his place in his class, his mates have made great progress in his absence, his ambition is gone, he becomes discouraged and in a few months he will reach the age when he is beyond compulsory attendance and he drops out with just education enough to read a few simple sentences and write his name.

By the provisions of Chapter 348 Acts of 1888 and Chapter 352 Acts of 1892: "No child under thirteen years of age can be employed at any time in any factory, workshop or mercantile establishment and no child under fourteen years of age shall be employed in such places except during the vacation of the public schools in the town where he resides, unless the person or corporation employing him possesses and keeps on file a certificate from the school committee showing that he can read at sight and write legibly simple sentences in the English language and has attended some school during the year next preceeding such employment for at least thirty weeks."

This legislation is in the right direction, but it would be better if the child could be kept in school until he was fourteen years of age.

MUSIC.

The study of music has been continued during the year with excellent results. The work was carried on under the instruction of Mr. E. A. Bradford until the close of the summer term, when he resigned and Miss Laura A. Hubbard was elected to fill the vacancy.

Miss Hubbard is a good musician, possessed of an aptness to communicate her ideas, progressive and enthusiastic in the work and has been able to gain the good will and earnest attention of the pupils and lead them to good results.

This is one of the most pleasing studies in which our scholars are engaged and parents only need to visit the schools and hear the pupils drill, read and render their musical studies to fully appreciate what is being accomplished in this department of school work. All who were present at the closing exercises of the Manning Schools last June and listened to the rendering of the grand choruses by those combined schools, must have been strongly impressed with the ability and faithfulness of the teachers, and the capacity of the pupils in this branch of our studies.

It ought to be said in justice to our teachers, that while the music teacher lays out the work, and directs how it shall be wrought out and drills the scholars for an hour each week, that to the teacher of each school is due a large part of the credit, for upon them devolves the duty of the daily drill, which makes possible such fine results.

DRAWING.

Efforts have been made several times to introduce drawing into our public schools, but the attempts have failed to accomplish much because few of our teachers were experts in

this work, and the most that was done was for the pupils to draw a few straight lines and attempt, like the old fashioned method of teaching penmanship, to imitate some copy. The result has been that the pupils did not become interested and the teachers soon became tired of the work and it was dropped. During the past year, the committee feeling the importance of training the hand, eye, taste and judgment of the pupils, and knowing that such training would be of great benefit to the scholars in after life determined to introduce drawing in the graded schools.

Miss Hattie D. Condon, who has had a thorough drill at the Boston Normal Art School and had proved herself to be a capable and successful teacher in other places, was employed and the supplies for this study were provided. We are pleased to report that she has awakened an interest among the schools in drawing and they have worked diligently under her instructions and have begun to demonstrate the success of this study. It has been well said that, "It is hard to bring about a realization of the fact that all children of average ability can learn to draw, that drawing is not only for one or two in every school who have a natural aptitude for it, but that it gives training and development that is possible and helpful to all, development in a direction that can be followed to the same extent by no other study."

PUPIL-TEACHERS.

Every year the committee have applications from graduates of our High School for positions as teachers. There are usually many more applicants than vacancies.

In most instances our schools require a person of some experience to be able to accomplish much.

Many people have an idea that because a young lady has graduated from a High School, she must be fitted to

teach. But it should be remembered that it requires a knowledge of the methods of teaching and governing, as well as of the subjects to be taught, to become a successful teacher.

In order to supplement our High School work in methods of teaching, we have encouraged graduates who are desirous of becoming teachers, to become assistant teachers in some of our large schools without pay and several have availed themselves of this arrangement to their own advantage, as well as the interest of the schools. Miss Hattie W. Brown has been an assistant under Mr. Horton in the Grammar schools, and Miss Kate C. Baker, Miss Mary E. Archer, Miss Lizzie B. Caldwell and Miss Edith F. Perley in intermediate and primary schools, and the result has been the development of several promising teachers. The committee have frequently been troubled to find a substitute to take charge of a school during the sickness or absence of the teacher. This system promises to remedy that difficulty and benefit those graduates of our High school who are seeking such employment.

TRUANCY.

The truant officers report thirteen cases of truancy to which their attention was called during the year. In several instances they were persistent cases and required many efforts to get them back to their school work. This was accomplished without resorting to a complaint and arraignment in court. The officers in their report truly say, "the wisdom of the statute enactment relative to the truancy of children is best seen in the per centage of attendance in the schools of the town, rather than in the few returns of

scholars to the school room that are wilful in their persistence to thwart the wishes of parents and of school officials in their attendance at school. The fact that an officer clothed with power sufficient to compel the presence at school of such as would idle their hours upon the street, has a deterring power over many an urchin who has a penchant to avoid the school room, and none are better aware of this truth than the children themselves."

THE UNGRADED SCHOOLS.

There are seven of these schools, all of which labor under difficulties which the graded school do not suffer.

In several of them the number of scholars are too few to inspire much ambition in teacher or pupil. In others, having respectable numbers, like Linebrook, Village and Candlewood, there are so many classes to be heard and so few in a class that the best results cannot be attained. A teacher can hear a class of twenty as easily as a class of two and there is likely to be much more interest and enthusiasm in the recitation of the larger than the smaller class.

In all of these schools the teachers have labored hard and endeavored to make the best of the conditions and the result has been generally quite satisfactory. The Linebrook with twenty-nine pupils, the Village with twenty-six and Candlewood with twenty pupils make a better showing as to numbers than for several years. The Appleton School was closed during the winter for lack of scholars.

PRIMARY AND INTERMEDIATE SCHOOLS.

All of these schools are in excellent condition and will compare favorably with schools of like grade in any city or town in the county.

One of the difficulties under which the Primary work is now carried on is the lack of school room. One hundred and four scholars in the Payne school and an even hundred in the Dennison room, are too many for two teachers to handle to the best purpose. In the near future the town must make provision to relieve the congested condition of these schools. Other rooms must be provided and other schools established.

The three Intermediate schools, with an enrollment of one hundred and thirty-five pupils have maintained the high standard which they have held for many years. Such might be expected while the same teachers remain in charge of them. The scholars are thoroughly drilled in the work required of them and when promotion day arrives are well fitted to enter the Manning schools and go on with their studies there.

MANNING SCHOOLS.

Two hundred and thirty-nine scholars are enrolled in the four schools in the Manning building. One hundred and seventy-five in the Grammar department and sixty-four in the High school.

The average attendance for the year in the Grammar schools has been one hundred and twenty, and in the High school forty-two and two-tenths.

No change of teachers has occurred in any of these schools during the year and very thorough work has been done in all of them.

The work in the Grammar department is carried on with much zeal and the pupils seem to catch the inspiration from the teachers and put forth their best efforts. One of the features of these schools is the practical turn which is given to the teaching. Every new subject and rule is illustrated by the teacher in some practical way and the scholar is taught to apply it to some problem occurring in every day life, and the result is that the pupils are not only being developed mentally, but are acquiring and storing up a fund of information which will be of the greatest value to them in after life.

The High school, under its present principal, has increased its usefulness in a marked degree. Order has come out of chaos and work instead of idleness.

There is not so much spirit and energy displayed in the recitation as in some of the other schools, and this arises in part from the studies pursued, which do not admit of such high pressure recitations. But the aim is to develop and expand the mental powers and teach the pupil how to study and work out for himself the subjects he is pursuing.

It is evident that the parents do not fully appreciate the advantages and opportunities which this school offers their children, for out of a school population of eight hundred and fifty pupils only about a dozen graduate from it each year.

There is an inclination among too many scholars, who could easily complete the High school course, to abandon their studies on graduating from the Grammar school. Others enter the High school only to drop out before completing the course. Such boys and girls need some one to encourage them to continue their studies. Such encouragement from their parents would be of great value to them later in life and it should be of the kind that would lead them to complete the High school course. Such scholars are not capable of judging what will be best for them and need guidance and control in such matters.

They will need all the education which they can obtain from our public schools, if they expect to compete successfully with the great number of young men and women who are being graduated from High schools, academies, seminaries and colleges every year.

There is not a subject taught in our schools, whether it be language, science, philosophy, chemistry or literature that will not be helpful and useful, indeed absolutely necessary if one expects to acquire a lucrative and honorable position in life. Many a boy has learned to his sorrow and chagrin, when it was too late to remedy the matter, that there are many very desirable positions in the business world which cannot be obtained unless the applicant can furnish evidence that he is a graduate of some High school or other institution of equal standing.

We cannot impress too strongly upon the parents the importance of graduating their children from the High school. It will be a legacy for which they will thank you in after life.

EXAMINATIONS, 1894.

Argilla and Candlewood.....	Wednesday, a. m., June 20
Linebrook and Village.....	Wednesday, p. m., June 20
Wainwright and Willowdale.....	Thursday, a. m., June 21
Cogswell and Payne Primary.....	Thursday, p. m., June 21
Dennison Primary and Payne Inter.	Friday, a. m., June 22
Cogswell and Dennison Intermediate	Friday, p. m., June 22
Third division Grammar.....	Monday, p. m., June 25
Second division Grammar.....	Tuesday, a. m., June 26
First division Grammar.....	Tuesday, p. m., June 26
High School.....	Wednesday, June 27
Graduating Exercises.....	Thursday, p. m., June 28

NEXT SCHOOL YEAR.

First term, 16 weeks begins Tuesday September 4, and closes Friday, December 21, 1894. Vacation two weeks.

Second term, 12 weeks begins Monday January 7th and closes Friday, March 29, 1895. Vacation one week.

Third term, 12 weeks begins Monday April 8, and closes Thursday June 28, 1895.

There will be no school on Friday of Thanksgiving week or on any of the legal holidays.

Regular meeting of the School Committee, Tuesday before the last Wednesday in each month, at 7:30 p. m.

The Committee recommend the following appropriations:

For common schools.....	\$6000 00
For text books and supplies.....	800 00
For vocal music and drawing.....	500 00
For repairs.....	200 00

\$7500 00

Respectfully submitted,

Charles A. Sayward,
John W. Nourse,
Charles W. Bamford,
T. Frank Waters,
John H. Cogswell,

} School
Committee of
Ipswich.

ANNUAL REPORT

... OF THE ...

Receipts, Expenditures, Etc.,

... OF THE ...



TOWN OF IPSWICH,

... FOR THE ...

YEAR ENDING FEBRUARY 1ST,

1895.

ANNUAL REPORT

. . . OF THE . . .

Receipts, Expenditures, Etc.,

. . . OF THE . . .

TOWN OF IPSWICH,

. . . FOR THE . . .

YEAR ENDING FEBRUARY 1ST,

1895.

IPSWICH, MASS.:

PRESS OF THE INDEPENDENT.

1895.

TOWN REPORT.

Schools.

BILLS ALLOWED FOR THE PAYMENT OF TEACHERS.

Trustees Manning School.....	\$1911 25
Joseph I. Horton, Grammar.....	650 00
Lucy Hamlin, Grammar.....	300 00
Carrie L. Lakeman, Grammar.....	512 50
S. Isabel Arthur, Payne Intermediate...	410 00
Eva A. Willcomb, Payne Primary.....	369 50
Maye E. Clarke, Ass't Payne Primary...	147 00
H. E. Noyes, Dennison Intermediate.....	340 00
Alice V. Currier, Dennison Intermediate	50 00
Emma G. Blanchard, Dennison Primary	199 50
Cora M. Fitch, Dennison Primary.....	190 00
Anna S. Cogswell, Ass't Dennison Pri- mary.....	147 00
Hattie W. Brown, Ass't Dennison Pri- mary.....	140 00
M. Elma Smith, Cogswell Intermediate	410 00
Mabel L. Hodgkins, Cogswell Primary	28 50
Kate C. Baker, Cogswell Primary.....	361 00
E. Mabel Adams, Wainwright.....	369 50
Mabel R. Willis, Willowdale.....	271 25
Cora A. Smith, Argilla.....	256 25

Laura G. Johnson, Candlewood.....	131 25
Louise S. Glover, Candlewood.....	125 00
M. Ella Archer, Appleton and Ass't Grammar.....	125 00
Eva M. Purinton, Willowdale and Den- nison Intermediate.....	142 50
Kate F. Sullivan, Village.....	237 50
Sadie W. Matthews, Linebrook.....	277 50
Elizabeth F. Todd, Linebrook.....	30 00
Lucy A. Kimball, Ass't Dennison Primary	20 00
Gertrude I. Lamson, Willowdale.....	12 50
Maud P. Maynard, Appleton.....	50 00
Cora H. Jewett, Grape Island.....	175 00
Laura A. Hubbard, music.....	242 50
Harriet D. Condon, drawing.....	250 00
	—————\$8882 00

BOOKS AND SUPPLIES.

BILLS ALLOWED:

American Book Co.....	\$25 30
J. L. Hammatt & Co.....	92 73
Houghton, Mifflin & Co.....	2 04
George F. King & Merrill.....	83 84
Cleaveland Publishing Co.....	27 75
Silver Burdette & Co.....	12 25
Oliver Ditson & Co.....	2 63
John E. Porter & Co.....	40 10
T. Morley Norman.....	17 00
Horace A. Brooks.....	27 03
Edward E. Babb.....	84 33
John A. Blake.....	19 13
D. C. Heath & Co.....	54 91
Thompson Brown & Co.....	53 22
Burdette College.....	11 00
H. H. Williams.....	24 50
Ebin R. Smith.....	90
Ginn & Co.....	91 12
Boston School Supply Co.....	72 93
Allyn & Bacon.....	6 00
Lee & Shepherd.....	3 00

Educational Pub. Co.....	10 00
Leach, Shewell & Sanborn.....	7 55
Prang Educational Co.....	16 80
Dennison Manufacturing Co.....	2 26
Frank T. Goodhue.....	1 15
Walter E. Lord.....	1 11
Carl Schoenhoe.....	16 92
George S. Perry & Co	29 33
Chester W. Bamford.....	5 47
Harriet D. Condon.....	1 50
	—————\$843 80

CARE OF SCHOOL HOUSES.

BILLS ALLOWED:

F. P. Day, janitor, Willowdale.....	\$ 8 00
Howard W. Lavalette, janitor, Linebrook	10 45
William H. Kirk, janitor.....	214 44
William H. Kirk, extra work.....	3 20
J. H. Bailey, janitor, Village.....	12 17
F. A. Cross, janitor, Candlewood.....	10 00
Raymond Lord, janitor, Appleton.....	3 00
George E. Smith, janitor, Argilla.....	8 60
Joseph Quill, janitor, Willowdale.....	2 75
Fannie M. Frost, cleaning.....	3 53
Margaret Cooper, “	1 90
Mary E. Fowler, “	1 90
Mrs. S. M. Haskell, “	4 00
Mrs. Houghton, “	1 00
Frank Currier, ringing bell.....	3 00
Charles Jewett, cleaning vaults.....	12 00
	—————\$299 94

REPAIRS.

BILLS ALLOWED:

John W. Goodhue, hardware.....	\$ 2 20
Charles S. Tyler, repairing clock.....	1 25
George Spencer, mason work.....	3 00
John F. Wippich, repairing clock.....	50
Arthur C. Glover, “ “	1 00

Mark Newman, repairing stoves.....	23	20
Charles F. Jordan, ironwork.....		95
George H. Brocklebank, mason work.....	4	55
J. Howard Lakeman, painting.....	57	80
Samuel F. Foss, setting glass.....	11	85
Foster Russell, labor and material.....	3	95
John M. Purinton, labor and material.....	10	45
Richard P. Spiller, " "	7	38
A. H. Plouff, " "	17	96
		<hr/> \$146 04

FUEL.

BILLS ALLOWED :

T. B. Fall & Son, coal ('93 and '94.).....	\$107	89
Allan W. Brown, "	42	09
John S. Glover, "	63	98
Wm. G. Brown, "	49	95
Charles C. Johnson, wood.....	8	50
Walter F. Gould, "	21	00
Aaron Lord, "	7	00
Oliver A. Bailey, "	5	00
J. N. Carpenter, "	12	00
C. E. Howe, "	13	00
Charles M. Perley, "	16	00
N. Shatswell, "	7	00
Wm. H. Lavalette, "	5	50
Est. Austin Carter, "	89	75
Thomas Traverse, sawing wood.....	3	50
Lewis R. Stone, " "	4	37
		<hr/> \$456 53

INCIDENTALS.

BILLS ALLOWED :

John H. Cogswell, census of school children\$	20	00
John H. Cogswell, purchasing agent.....	56	25
Trustees Manning School, rent of room.....	112	50
Haywood & Hull, printing school report..	17	10
Haywood & Hull, printing Manning school	11	35
George H. Haywood, printing.....	9	75

Chronicle Pub. Co., printing.....	20 00	
Willard Harris, expressing.....	25	
L. A. Fickett, ".....	3 85	
Tenney's Express, ".....	2 05	
American Express Co., expressing.....	1 60	
Jackson Express Co., ".....	17 80	
Ascension Memorial Church, rent of organ	22 50	
George E. Macarthy, desk.....	3 00	
Warren Boynton, horse hire.....	3 00	
Smith E. Hayes, sodding.....	1 00	
		<hr/> \$302 00
		<hr/> \$10930 31

APPROPRIATIONS.		RECAPITULATIONS.	
Common School.....	\$7500 00	Paid Trustees Man-	
Grammar.....	1900 00	ning school and	
High.....	1350 00	teachers.....	\$8882 00
Received from Mass.		Paid for school	
school fund.....	195 09	books and sup-	
Received from dog		plies.....	843 80
licenses.....	451 82	Paid for care of	
		school houses.....	299 94
	<hr/> \$11,396 91	Paid for repairs.....	146 04
		Paid for fuel.....	456 53
		Paid for incidentals	302 00
			<hr/> \$10,930 31

Current Expenses.

TOWN HALL.

BILLS ALLOWED:

John M. Dannels, repairs.....	\$ 19 97
Ipswich Gas Co, gas.....	168 72

Curtis Damon & Co., flag and supplies.....	16 00
Curtis Damon & Co., barrels and mattress lockup	5 00
William G. Brown, coal.....	74 26
Daniel G. Chapman, wood.....	15 00
George W. Baker, janitor.....	199 92
Samuel F. Foss, paint.....	1 00
Theodore F. Cogswell, insurance.....	141 33
Isaac Buzzell, cutting grass and labor.....	6 00
Sweetser & Davelin, paint.....	2 32
Frank B. Page, iron work.....	2 75
James W. Bond, washing blankets.....	3 00
James R. Merrey, repairs.....	7 00
John W. Goodhue, supplies and tools.....	4 18
Charles F. Wilcox, locks and repairs.....	6 23
John S. Glover, lime.....	1 25
M. Nolan, ironwork for flag staff.....	2 75
George W. Baker, repairs and labor on booths	16 26
George W. Baker, labor on flag staff.....	4 00
Mrs. M. McHale, cleaning.....	1 00
	<hr/> \$697 94

INCIDENTALS.

BILLS ALLOWED :

Heliotype Printing Co., printing for water committee.....	\$ 52 75
Horace A. Brooks, stationery and binding	15 25
John A. Blake, tel. Board of Health.....	1 40
John A. Blake, stationery, selectmen and town clerk.....	16 75
Haywood & Hull, printing town report..	70 00
Haywood & Hull, ballots, notice and warrant.....	12 20
James M. Reilley, directing water reports	3 00
C. E. & J. A. Brown, bal. on reservoir....	20 00
Levi W. Mallard, distributing town report	8 50
Levi W. Mallard, " school report	5 00
Levi W. Mallard, " Board of Health regulations.....	5 00

Chronicle Pub. Co., printing, Board of Registrars.....	14 00
Chronicle Pub. Co., printing, Board of Health.....	12 00
Chronicle Pub. Co., envelopes and cards..	7 80
“ “ notices, and warrant Selectmen.....	6 75
Chronicle Pub. Co., posters and paper, Selectmen.....	6 50
Chronicle Pub. Co., tax bills.....	5 25
“ “ folders and ballots.....	13 00
“ “ dog notice and adv.....	5 75
W. H. Willcomb, ringing bell.....	12 50
Walter Sheppard, “ “	38 94
John Roberts, “ “	1 50
S. J. Wakeham, “ “	1 00
George E. Macarthy, M. D. medical attendance of prisoner.....	1 00
Luther Lord, cleaning soldiers' monument	2 45
Greenleaf A. Pickard, cleaning soldiers' monument.....	1 65
Sylvester Brown, sodding at monument	19 00
George B. Brown, sods.....	6 60
John F. Wippich, care of town clock.....	20 50
W. E. Barton and W. H. Jewett 2d, care of buoys.....	20 00
J. F. Claxton, meals to election officers and registrars.....	17 00
N. Shatswell, expense in Terry case.....	3 85
N. Shatswell, expense before Leg. Com....	3 60
“ “ committee to Lynn and Boston.....	7 95
N. Shatswell, postage stamps.....	6 65
“ census.....	15 00
Isaac Buzzell, labor and teaming at monument.....	32 18
Isaac Buzzell, labor and teaming on common	17 00
Isaac Buzzell, labor on trees.....	55 13
Alden P. White, legal services.....	25 00
George A. Schofield, water reports and ballots.....	53 00

George A. Schofield, expense to Salem and Boston.....	3 57
Aaron Lord, traveling expenses.....	5 30
C. H. Rollins, notifying town meetings...	9 00
George Fall, postage on water reports...	9 00
“ traveling expenses and freight	4 25
“ census.....	15 00
Charles Olson, meals to election officers...	7 50
J. Sargent, abatement.....	23 85
Thomas C. Hills, watching goods.....	1 50
Jeremiah Brocklebank, “ “	1 50
Charles A. Currier, “ “	1 50
William B. Joy, “ “	1 25
J. F. Sullivan, “ “	2 75
John M. Brown, “ “	1 50
Richard L. Weymouth, “ “	1 50
Andrew A. Rose, “ “	1 00
John A. Doyle, “ “	2 75
C. H. Cummings, “ “	3 00
John W. Goodhue, rope and paint for buoys.....	3 80
John W. Goodhue, tree ink and paper.....	30 60
M. R. Warren, blank books.....	4 25
John W. Newman, trimming for flag staff	5 50
Ebin R. Smith, tel. water committee.....	3 95
George B. Sargent, making town seal.....	22 50
Jackson's Express.....	1 15
Tenney's Express.....	60
Joseph Leno, killing and burying horse...	3 00
Commonwealth, record ink.....	2 00
L. E. Willcomb, weighers' books.....	1 25
Edward Dole, inspection of cattle.....	92 58
Brackett Bros., land rent for pound.....	5 00
Warren Boynton, horse hire, selectmen...	5 50
Fairbanks & Co., weight.....	35
F. Willcomb, auctioneer.....	2 00
William A. Stone, census.....	15 00
F. T. Goodhue, lawn mower and grass seed for common.....	10 00
Benjamin Fewkes, shrubs and plants, common	50 00
Charles W. Spiller, labor on common	30 42

John M. Dunnels, repairs on street pumps	9 45
John W. Nourse, plan Terry case.....	2 00
Moody & Bartlett, legal services Terry case	188 97
Berlin Bridge Co., guide boards	1 00
George W. Goodwin, labor on drain, Board of Health.....	1 00
Nathaniel R. Farley, copying town records.....	290 00
Nathaniel R. Farley, postage.....	1 30
C. W. Bamford, supper, Board of Registrars.....	1 25
C. W. Bamford, expense town seal and election returns.....	3 48
B. P. Murphy, dog notices.....	1 00
Gen. James Appleton Post, Memorial day	100 00
Ipswich Independent, printing for Board of Health.....	19 25
Ipswich Independent, printing ballots....	8 25
John H. Burns, damage by defect in highway.....	25 00
Henry La Coos, burying a dog.....	1 00
George W. Baker, care of prisoners.....	26 80
George W. Baker, meals for prisoners.....	31 63
Thomas E. Condon, stationery and postage.....	36 80
Thomas E. Condon, supplies for tramps	37 32
	—————\$1813 07

CEMETERIES.

Appropriations.....\$500 00

BILLS ALLOWED:

George W. Goodwin, labor.....	\$ 9 00
James Griffing, "	56 25
James Griffing, trees.....	57 00
Lemuel Parsons, labor.....	1 00
Levi W. Mallard, "	5 00
John Duprey, "	4 00
Austin L. Lord, repairs to tombs.....	29 63
Barton & Williams, stone and labor.....	5 80

Charles E. Smith, trimming trees.....	3	25	
Greenleaf A. Pickard, labor.....	41	85	
John H. Baker, "	18	80	
William H. Kirk, "	12	00	
David A. Grady, "	2	00	
John M. Dunnels, pump.....	7	45	
James Kinnear, labor.....	8	40	
James B. Scott, "	6	29	
Willard Harris, "	1	50	
Luther Lord, "	60	97	
Philip E. Clarke, "	32	15	
William B. Richards, manure.....	6	25	
David Low, labor.....	4	20	
			<hr/> \$372 79
			<hr/> \$2883 80

Street Lamps.

BILLS ALLOWED:

Daniel C. Sheehan, care of lamps.....	\$128	75	
Daniel C. Sheehan, cleaning.....	15	00	
E. S. Greenleaf, care of lamps.....	550	16	
Dodge & Spiller, supplies.....	76	88	
Ipswich Gas Co., gas.....	145	85	
Ipswich Gas Co., changing pipe from trees	9	00	
John W. Newman, repairs.....	31	87	
L. D. Pickard, painting.....	35	00	
Robert Stone, posts and repairs.....	15	13	
Foster Russell, posts and repairs.....	20	50	
M. Nolan, frames and repairs.....	6	25	
Frank B. Page, frames.....	4	50	
John M. Dunnels, repairs.....		75	
Akerman & Conant, repairs.....	1	50	
A. H. Plouff, new lanterns and supplies...	11	95	
			<hr/> \$1053 09

Fees and Salaries.

BILLS ALLOWED:

Aaron Lord, salary, selectman, assessor and overseer of the poor.....	\$ 33 33	
George A. Schofield, selectman, assessor and overseer of the poor.....	12 50	
Nathaniel Shatswell, selectman, assessor and overseer of the poor.....	333 30	
William A. Stone, selectman, assessor and overseer of the poor.....	75 00	
Charles W. Bamford, salary, town clerk	137 50	
Thomas E. Condon, salary, treasurer and collector, 1893.....	250 00	
	—————	\$ 841 63
John H. Cogswell, school committee.....	80 63	
T. Frank Waters, “ “	50 00	
Charles A. Sayward, “ “	29 00	
Charles W. Bamford, “ “	39 75	
Charles S. Cummings, “ “	16 75	
George E. Macarthy, “ “	50 00	
John W. Nourse, “ “	56 85	
	—————	\$ 322 98
George W. Smith, Board of Health.....	71 03	
Lyman H. Daniels, “ “	12 25	
James Griffing, “ “	75 50	
Levi W. Mallard, “ “	74 25	
	—————	\$ 233 03
George W. Baker, keeper of lockup.....		91 64
J. Farley Kinsman, registrar of voters.....	15 00	
Charles H. Glasier, “ “	15 00	
George W. Tozer, “ “	15 00	
Charles W. Bamford, clerk, board of reg- istrars.....	30 00	
	—————	\$ 75 00
Charles T. Littlefield, police services.....	364 75	
Frank B. Page, “ “	304 00	

Frank Smith, police services	411	25
William H. Jewett, 2d, " "	270	50
Charles H. Rollins, " "	61	75
F. Maynard Jewett, " "	14	25
Thomas C. Hills, " "	3	00
Albert N. Nichols, " "	10	00
John A. Doyle, " "	5	00
Charles W. Rogers, " "	6	50
William T. Lewis, " "	7	25
John G. Sperling, " "	4	00
James R. Merrey, " "	6	00
Levi W. Mallard, " "	2	00
George W. Baker, " "	3	50
Charles M. Perley, " "	5	30
Oscar A. Littlefield, " "	6	00
		—————\$1485 05
Frank R. Daniels, teller, two meetings.....	10	00
Fred F. Byron, " "	10	00
Charles S. Willcomb, teller.....	5	00
Charles S. Willcomb, ballot clerk.....	5	00
Chester W. Bamford, ballot clerk, three meetings	15	00
James Graffum, teller.....	5	00
James M. Reilley, teller, three meetings...	15	00
George A. Schofield, teller, two meetings..	10	00
William Marshall, " " ..	10	00
A. S. Garland, teller.....	5	00
William A. Stackpole, teller, two meetings	10	00
George W. Smith, teller.....	5	00
Charles H. Glasier, ballot clerk.....	5	00
George P. Smith, ballot clerk, three meetings.....	15	00
		—————\$ 125 00
Isaac J. Potter, moderator, two meetings	15	00
Joseph I. Horton, auditor.....	50	00
Philip E. Clarke, returning deaths.....	18	00
George Haskell, 2d.....	4	25
William E. Tucker, M. D., returning births, 2 years.....	28	50
George E. Macarthy, M. D., returning births	4	25

Charles W. Bamford, returning births, deaths, and marriages.....	60 10	
Timothy B. Ross, truant officer.....	10 00	
James W. Bond, " "	10 00	
		—————\$3374 43

Fire Department.

BILLS ALLOWED:

Board of Engineers.....	\$ 55 00	
Clerk	6 00	
68 hours service at fires.....	85 00	
Warren Engine Co., to May 1st.....	275 00	
36 hours fire service to May 1st.....	495 00	
Warren Engine Co., to Oct. '94.....	137 50	
" " " 14 hours fire service....	192 50	
Torrent Engine Co., 32 men.....	160 00	
" " " 12 hours fire service...	96 00	
Neptune Engine Co., to May 1st.....	275 00	
" " " 36 hours fire service	495 00	
" " " to Dec. '94.....	184 80	
" " " 18 hours fire service..	247 50	
" " " extra service at Duprey fire.....	17 25	
Hook & Ladder Co., 20 men.....	100 00	
" " " 40 hours fire service	200 00	
Frank E. Hodgdon, services H. & L. to Jan. '95.....	9 58	
John H. Baker, steward, Neptune.....	20 00	
Fred G. Cross, " Torrent.....	20 00	
Austin Jewett, " Warren.....	20 00	
Ernest Carter, " Hook & Ladder	20 00	
		—————\$3111 13

LABOR AT FIRES.

Levi W. Mallard.....	\$1 50
Daniel McIntire.....	1 50

Thomas Boylin.....	1	25
Fred Elwell.....		75
John W. Newman.....		75
Charles Haskell.....		75
Hale Wait.....	2	75
James Sheppard.....	2	25
Berton Holland.....		75
Edward Holland.....		75
William H. Plummer.....		75
Thomas Winterson.....		75
T. Morley Norman.....		75
John Smith.....		75
Samuel S. Wells.....	3	00
Willard Harris.....	2	25
Charles A. Dorr.....		75
William F. Rutherford.....	1	25
John D. Floyd.....	2	25
James R. Merrey.....		75
Gorham F. Hills.....		75
Benjamin F. Fewkes.....		75
Silas Stone.....		75
John Bailey.....	2	25
Charles Chance.....	5	00
John H. Baker.....		75
William Girard.....		75
Charles Goodwin.....	2	75
O. A. Littlefield.....	2	75
George Barker.....	4	25
Samuel Parsons.....	1	25
J. M. Caldwell.....		75
George W. Goodwin.....	2	25
Hardy M. Beck.....	1	50
William H. Jewett.....	1	50
J. Spencer.....	1	00
Isaac Buzzell.....	1	00
William Howard.....	1	75
O. E. Wentworth.....	1	75
William Parlee.....	1	75
H. La Cass.....	2	00
F. Trask.....	1	75
George Conley.....	2	00
J. Caldwell.....	2	00

J. B. Scott.....	2 00
A. Willard.....	2 00
Oscar Pickard.....	1 50
Charles W. Spiller.....	1 25
J. A. Huckins.....	3 50
George Brocklebank.....	1 25
Edward H. Sullivan.....	1 00
Fred O. Thompson.....	1 25
Frank J. Potter.....	75
Henry C. Warner.....	88
Stephen M. Ross.....	1 00
John E. Grant.....	1 50
Frank E. Hodgdon.....	3 25
William H. Hills.....	1 50
Howard Andrews.....	1 50
John Dorr.....	1 50
Joseph Shepard.....	1 50
Henry S. Bowen.....	1 50
John Edwards.....	1 00
Dexter R. Johnson.....	75
Moses Bushey.....	2 75
Ernest Carter.....	1 00
M. Nolan.....	50
George H. Brocklebank.....	1 00
Peter Fryburg.....	1 00
A. Jonsen.....	1 00
William E. Barton.....	1 75
James Milnes.....	1 25
Charles E. Poor.....	1 25
John H. Laffy.....	1 25
J. Howard Lakeman.....	1 25
Charles H. Baxter.....	2 25
John Roper.....	1 75
E. Scott Greanleaf.....	50
Charles E. Davis.....	1 25
Edward F. Smith.....	1 00
Michael Cassidy.....	2 50
A. E. Barton.....	50
John J. Carey.....	1 00
Stephen R. Harris.....	75
S. D. Phalen.....	75
————\$125 88	

LABOR ON HOSE.

Luther A. Lord.....	\$ 2 50
Charles A. Dorr.....	1 00
A. Story Brown.....	12 50
Benjamin R. Horton.....	3 00
Fred G. Cross.....	7 00
William G. Horton.....	1 75
Asa R. Brown.....	3 00
E. N. Brown.....	4 50
William E. Barton.....	3 75
George A. Schofield.....	75
O. A. Littlefield.....	2 50
John E. Grant.....	1 00
Charles H. Baxter.....	2 25
Howard N. Palmer.....	75
Charles E. Poor.....	1 00
Charles Haskell.....	2 50
John H. Laffy.....	1 00
Willett Holland.....	3 00
John H. Baker.....	1 00
George Brocklebank.....	1 50
Austin Jewett.....	5 25
E. Scott Greenleaf.....	1 00
John J. Bailey.....	1 00
Charles Chance.....	1 00
Edward F. Smith.....	2 25
Charles H. Rollins.....	2 00
Charles H. Glasier.....	1 50
Chester W. Bamford.....	1 25
Conrad H. Brooks.....	1 50
Nathaniel Lord.....	1 25
Frank E. Nelson.....	25
Valencourt E. Rust.....	1 25
Fred A. Carter.....	75
Charles W. Bamford.....	2 25
Nathaniel Archer.....	1 25
William P. Gould.....	1 50
J. E. Norman.....	1 00
Charles W. Canney.....	2 50
Moses H. Grimes.....	75

—————\$85 75

NEW MATERIAL.

La France Fire Engine Co., steamer.....	\$3200	00
Boston Belting Co., hose.....	290	00
Gutta Percha Rubber Co., hose.....	480	00
Revere Rubber Co., hose.....	420	00
Revere Rubber Co., lanterns and tools....	8	29
James Graffum, hose wagon.....	340	00
Combination Ladder Co., ladders.....	90	00
	—————	\$4828 29

INCIDENTALS.

William P. Ross, team for engineers.....	\$	4	50
“ “ postage telegrams.....		4	56
“ “ teaming engine and hose..		9	00
“ “ traveling expenses.....		5	44
Nathaniel Archer, traveling expenses.....		7	25
Alfred J. Barton, traveling expenses.....		3	50
Richard R. Glasier, traveling expenses.....		3	50
Ipswich Mills Co., service for engine.....		3	00
William G. Brown, cement.....		3	75
A. H. Plouff, supplies and lantern.....		25	33
Ebin R. Smith, alcohol.....		3	80
Charles W. Brown, alcohol.....		8	25
John M. Dunnels, repairs and supplies.....		11	63
Jackson's Express Co.....		5	05
Tenney's Express, teaming.....		4	37
J. Sullivan, teaming engine.....		1	00
E. N. Brown, supplies Torrent.....		10	00
R. Jordan & Co., coats and supplies.....		8	65
Combination Ladder Co., safety lock.....		20	00
Chronicle Publishing Co., by-laws and adv ..		6	50
James R. Merry, repairs.....		10	70
N. J. Conrad, teaming.....		2	00
L. A. Fickett, teaming.....		3	60
John W. Newman, repairs.....		1	46
Charles F. Wilcox, locks and supplies.....		10	91
Boston and Maine R. R., freight.....		8	80
Revere Rubber Co., repairs and supplies.....		38	00
A. Story Brown, teaming engine.....		2	00
M. Nolan, iron work.....			25

John W. Goodhue, rope and supplies.....	4	52
A. A. Searles, repairs.....	3	00
Samuel F. Foss, painting lantern.....		60
S. F. Canney, lumber, Neptune.....	4	43
Thomas H. Lord, supplies.....	10	87
Foster Russell, repairs.....	3	70
Akerman & Conant, repairs.....	1	65
Willard Harris, teaming coal.....	1	00
George H. Brocklebank, repairs reservoir....	6	00
Sherburne & Co., cotton waste.....	2	50
Fred A. Carter, horses for steamer.....	13	00
S. Richards, hose straps and sponge.....	3	00
Wright Bros., rubber hose.....	1	28
C. T. Gwinn, teaming hose.....	2	55
Curtis Damon & Co., stove and fixtures.....	30	65
Albert P. Hills, oil.....	3	67
Foster Russell, new doors and labor.....	29	50
John A. Blake, supplies.....	1	35
William A. Spiller, repairs.....	5	00
Joseph F. Spinney & Co., blankets and sup- plies.....	11	35
George Fall, railroad fares for committee....	7	84
John Durand, iron work.....	2	15
		————\$376 41

WATCHING FIRES.

O. A. Littlefield.....	\$3	50
John H. Baker.....	2	00
Ned L. Harris.....	2	00
William H. Brocklebank.....	3	00
E. L. Irving.....	2	50
John Davelin.....	3	00
Frank J. Cartledge.....	4	00
Frank E. Hodgdon.....	1	50
Jerome Dondero.....	3	00
Walter F. Brocklebank.....	4	00
Austin Jewett.....	2	00
A. E. Barton.....	2	50
George W. Goodwin.....	2	50
Isaac Buzzell.....	1	00
E. N. Brown.....		50

Fred G. Cross.....	50	
Asa R. Brown.....	50	
W. W. Wait.....	1 00	
		————\$39 00

FUEL.

Ipswich Mills Co., coal.....	\$ 2 00	
John S. Glover, coal.....	28 72	
A. Carter, wood.....	11 00	
James Fairfield, coal.....	3 75	
William G. Brown, coal.....	10 92	
		————\$56 39

REFRESHMENTS.

C. W. Baxter.....	\$ 3 00	
Mrs. F. Thompson.....	5 25	
J. W. A. Hayes.....	25 30	
Joseph F. Spinney.....	4 00	
Charles Olson.....	2 80	
Lewis E. Willcomb.....	4 32	
		————\$44 67
		—————
		\$8667 52

RECAPITULATION.

Paid the Board of Engineers.....	\$ 146 00	
Paid for companies' services.....	2965 13	
Paid for extra labor at fires.....	125 88	
Paid for extra labor on hose.....	85 75	
Paid for new material.....	4828 29	
Paid for incidentals.....	376 41	
Paid for watching.....	39 00	
Paid for fuel.....	56 39	
Paid for refreshments.....	44 67	
		————\$8667 52

Highways and Bridges.

APPROPRIATIONS:

For repairs.....	\$7000 00
East street.....	900 00
Edgestones.....	500 00

Bills for labor and materials used on the Highways, under the direction of the Superintendent of Streets, approved by him and allowed by the Selectmen:

FOR GRAVEL.

BILLS ALLOWED:

John W. Nourse.....	\$ 8 82
Edward Dole.....	16 80
Thomas R. Lord.....	7 80
Albert S. Brown.....	34 80
J. Choate Underhill.....	104 80
William G. Brown.....	40 90
Augustine Stone.....	3 60
Andrew J. Phillips.....	11 60
Albert P. Burnham.....	10 16
E. Newton Brown.....	34 00
Calvin R. Titcomb.....	98
Eugene Sullivan.....	6 80
George Harris, sand.....	9 80
	—————\$290 86

James Scott,	labor.....	\$ 14 57
Nathaniel Rust,	“	29 00
William L. Stone, Jr.,	“	4 30
Nathaniel T. Low,	“	81 80
George Harris,	“	8 85
William H. Bodwell,	“	4 00
Granville McIntire,	“	5 00
Charles Hart,	“	3 60
N. R. Underhill,	“	5 25
Thomas R. Lord,	“	9 27
John H. Baker,	“	159 11
Oscar A. Littlefield,	“	80

George Pool,	labor	20
Charles A. Dorr,	"	33 74
Jeremiah Brocklebank,	"	38 32
William P. Ross,	"	114 42
Arthur Montgomery,	"	30
William A. Walton,	"	2 60
William E. Barton,	"	25 92
Austin Carter,	"	5 25
Hiram Parlee,	"	60
Enos Manthorn,	"	80
Thomas Shaw,	"	40
George E. Lord,	"	34 52
John A. Smith,	"	158 48
John A. Brown,	"	39 37
John Duprey,	"	32 00
Edward Bodwell,	"	21 00
Charles H. Pike,	"	20 60
George W. Goodwin,	"	40 71
Aaron A. Rutherford,	"	3 20
William Burnham,	"	4 00
Wesley B. Copp,	"	163 41
Eugene Sullivan,	"	10 50
Walter Sheppard,	"	1 00
Allan W. Brown,	"	23 43
William Goodhue,	"	59 80
Moses Grimes,	"	320 36
George Hodgdon,	"	13 90
James Sheppard,	"	76 56
George E. Smith,	"	27 67
Frank Smith,	"	16 55
William H. Jewett, 2d,	"	18 46
E. Scott Greenleaf,	"	26 38
Daniel C. Sheehan,	"	1 00
Wayland W. Wait,	"	1 46
Charles S. Jewett,	"	68 30
Arthur W. Conant,	"	24 15
Levi L. Howe,	"	78 49
Smith E. Hayes,	"	29 69
Jeremiah Sullivan,	"	26 52
George G. Whitten,	"	1 90
Eben Lord,	"	8 00
John Deschoups,	"	2 00

Charles Steel,	labor.....	6 00
H. O. Whittier,	"	5 80
Luther A. Lord,	"	2 00
Sylvester Brown,	"	2 00
Greenleaf A. Pickard,	"	7 15
Luther Lord,	"	5 25
James R. Merrey,	"	2 00
Aaron Lord,	"	92 68
John M. Fall,	"	96 00
Joseph R. Wilson,	"	24 75
Albert W. Smith,	"	14 00
William B. Sturgis,	"	31 33
Isaac Buzzell,	"	21 64
Ward F. Kenney,	"	18 00
Hardy M. Beck,	"	92
James McLaughlin,	"	53 18
Hart & Lord,	"	44 55
James B. Scott,	"	29 54
John J. Long,	"	4 00
Andrew A. Rose,	"	14 25
John W. Roberts,	"	73 18
William H. Brennan,	"	4 00
Charles G. Brown,	"	4 00
Alvin Story,	"	20 90
Herman H. Story,	"	21 87
John B. Caverly,	"	17 90
G. Loring Woodbury,	"	19 37
David Low,	"	6 00
Stephen M. Ross,	"	8 00
J. Choate Underhill,	"	170 54
Charles McIntire,	"	20 00
Charles Jewett,	"	42 08
John M. Purinton,	"	8 35
Ernest Carter,	"	7 45
Lewis R. Stone,	"	13 92
Jacob C. Conant,	"	10 00
Edward I. Chapman,	"	4 00
Cyrus W. Conant,	"	19 66
John H. Brown,	"	34 75
Augustine Stone,	"	4 00
Andrew J. Phillips,	"	20 56
Everett K. Brown,	"	22 00

Horace Brown,	"	27	80
John Galbraith,	"	24	75
Daniel W. Appleton,	"	19	80
Alden Story,	"	29	85
Alonzo B. Fellows,	"	22	25
John Parsons,	"	2	00
E. Newton Brown,	"	55	60
A. Story Brown,	"	41	75
Fred G. Cross,	"	34	85
George M. Lord,	"	3	00
Jesse P. Rutherford,	"	4	00
Willard Harris,	"	17	05
Daniel G. Chapman,	"	34	94
Francis P. Brown,	"	2	30
Daniel W. Stone,	"	2	92
Barton & Williams,	"	22	87
Edward F. Smith,	"	1	15
Manasseh Brown,	"	18	37
William G. Horton,	"	29	20
Joseph Marshall,	"	13	90
Samuel G. Parsons,	"		69
William G. Brown,	"	47	03
			————\$3748 42

INCIDENTALS.

John W. Nourse, surveying and plans.....	\$10	10
John S. Glover, lime and cement.....	8	35
James Graffum, repairs to snow plow.....	3	00
Nellie W. Augur, damage to tree.....	5	00
John W. Newman, nails &c.....	2	18
Est. E. Goodhue, picks.....		30
Chronicle Pub. Co., ad.....		75
Tenney's Express, teaming.....	1	15
L. A. Fickett, ".....		95
C. T. Gwinn, ".....		95
George Fall, lumber.....	3	90
Ames Plow Co., road plow.....	28	33
M. Nolan, iron-work.....	3	60
John W. Goodhue, tools and nails.....	2	23
Edward W. Choate, rep. Boardmans bridge,	7	50
J. F. Kinsman, repairing railing.....	1	00

Frank T. Goodhue, nails.....	09
Lewis E. Willcomb, ".....	08
T. F. Cogswell, drain pipe.....	79 34
S. F. Canney, lumber.....	9 35
Akerman & Conant, iron-work.....	8 60
Foster Russell, repairing railing.....	7 75
Robert Stone, labor on guide boards.....	1 25
Charles H. Rollins, repairing bridge and wall	24 48
Sweetser & Davelin, painting guide board...	50
W. W. Wait, iron posts.....	2 00
C. F. Jordan, iron-work.....	1 90
Wm. G. Brown, moving and altering build- ings, new street.....	55 00
John A. Blake, books.....	2 95
Boston & Maine R. R., freight.....	30
	————\$285 38

EDGESTONES AND CONCRETE.

BILLS ALLOWED:

Barton & Williams, stone curbing.....	\$303 67
" " concretesidewalks and gutters.....	254 15
	————\$557 82

RECEIVED ON ACCOUNT OF CURBINGS AND SIDEWALKS.

Josiah Lord, curbing.....	\$ 13 65
Nathaniel Burnham, curbing and sidewalk	41 87
Bernard Schall, curbing	30 12
Lewis E. Willcomb, sidewalk.....	20 50
George D. Wildes, curbing and sidewalk.....	13 75
Edward B. Wildes, curbing and sidewalk...	45 33
Chebacco Tribe Red Men, curbing and side- walk.....	27 95
	————\$193 47
	—————
	\$364 35

GREEN STREET BRIDGE.

Boston Herald, advertising.....	\$ 14 00	
Salem Gazette, "	7 20	
Chronicle Pub. Co., "	1 50	
Ipswich Independent, "	1 30	
Thomas Fitzgibbon, as per contract.....	6470 00	
" " extra filling.....	255 50	
" " wall on Green street	52 50	
" " extra drain pipe.....	15 00	
" " extra material and labor.....	47 00	
Charles A. Putnam, C. E. plans and superintendent of work.....	231 00	
		————\$7095 00

WATER STREET.

Thomas Fitzgibbon, stone wall.....	\$240 00	
James Sheppard, labor.....	8 75	
Allan W. Brown, "	38 20	
Geo. W. Goodwin, "	5 25	
John H. Baker, "	15 75	
Moses H. Grimes, "	40 50	
Levi L. Howe, "	4 50	
Willard Harris, "	9 00	
Sylvester Brown, "	12 25	
George Harris, "	12 30	
		————\$386 50

REBUILDING EAST STREET.

George W. Goodwin, labor.....	\$ 56 00	
Moses H. Grimes, "	32 18	
Nathaniel T. Low, "	32 18	
William P. Ross, "	27 23	
John A. Smith, "	56 93	
Allan W. Brown, "	51 98	
Ernest Carter, "	21 80	
Jeremiah Brocklebank, "	6 00	
Arthur W. Conant, "	12 00	
Levi L. Howe, "	26 00	

Smith E. Hayes,	"	13 00
William E. Barton,	"	4 00
Stephen M. Ross,	"	26 00
Daniel W. Stone,	"	11 00
William L. Stone Jr.,	"	12 00
William G. Brown,	"	42 08
Susan Hobbs, gravel.....		105 90
Albert S. Brown, "		30 00
E. H. Damon, "		1 30
George H. Brocklebank, cess-pool.....		9 00
		<hr/> \$576 58
		<hr/> \$13120 71

SNOW ACCOUNT.

BILLS ALLOWED IN FEBRUARY :

Daniel G. Chapman.....	\$ 2 60
C. W. Conant.....	2 80
William E. Garrette.....	2 10
Edward I. Chapman.....	1 00
George H. Rogers.....	1 40
George E. Smith.....	18 20
Timothy Comeau.....	1 60
Herman H. Story.....	6 90
Alvin Story.....	5 70
G. Loring Woodbury.....	6 40
George Woodbury.....	4 20
J. Dixon.....	5 00
Herbert Witham	5 00
E. K. Brown.....	8 10
J. Cronin.....	1 20
John Piers.....	10 40
George E. Lord.....	11 50
J. B. Brown.....	7 60
John B. Mitchell.....	8 60
John Duprey.....	6 87
Edward Bodwell.....	4 80
A. A. Rutherford.....	1 00
Edward H. Smith.....	7 80
Charles Pike.....	2 60
Samuel F. Foss.....	3 20

Ellsworth Walton.....	80
Enos Manthon.....	5 60
William Mitchell.....	1 00
Edward C. Lord.....	60
Arthur Lord.....	2 20
Eugene Hills.....	2 20
Henry S. Bowen.....	2 20
Howard F. Foss.....	2 20
Louis Creteau.....	1 60
John Eli.....	1 60
Samuel P. Rutherford.....	1 60
William F. Rutherford.....	2 40
George Conally.....	1 60
Henry Conally.....	1 60
Edward F. Ready.....	1 60
James W. Ready.....	1 60
George W. Goodwin.....	2 80
James W. Tyler.....	1 60
William Brown.....	1 60
Fank A. Brown.....	1 60
Thomas Barney.....	1 60
Frank Barney.....	1 60
Joseph Dechene.....	1 60
Albert Ready.....	1 40
John H. Baker.....	24 80
Willard Harris.....	17 60
Moses H. Grimes.....	2 80
E. Scott Greenleaf.....	80
Luther A. Lord.....	80
Charles H. Wells.....	40
Charles W. Noyes.....	70
Greenleaf A. Pickard.....	6 20
Ralph Pickard.....	2 00
A. H. Rutherford.....	1 50
Abram Straw.....	2 00
Charles Hills.....	1 80
Sylvester Brown.....	2 80
Thomas Currier.....	1 20
Newell Boucher.....	1 20
Levi L. Howe.....	1 40
George M. Lord.....	2 00
Dexter McIntire.....	2 60

William H. Bodwell.....	2 20
Eben Lord.....	1 20
William Burnham.....	1 20
Thomas R. Lord.....	2 20
Joseph Leno.....	5 20
Frank Bodwell.....	1 20
Granville McIntire.....	2 80
James Sheppard.....	4 60
Thomas Marriot.....	2 70
James Burns.....	2 50
Oscar Pickard.....	2 20
Thomas J. O'Neil.....	4 10
Michael S. Donnahue.....	3 20
Michael Laffy.....	7 80
Charles Buzzell.....	9 80
Fred Buzzell.....	9 60
Henry H. Wall.....	7 20
George Tibbetts.....	13 40
John White.....	13 00
Samuel M. Haskell.....	7 00
W. Q. Kinsman.....	1 40
John L. Parsons.....	6 40
John Cameron.....	5 40
Ambrose Young.....	5 40
William Kimball.....	5 60
Richard Cooper.....	4 40
David Low.....	6 20
Daniel Currier.....	2 40
Frank Black.....	2 40
Arthur Shepardson.....	2 40
Herbert Shepardson.....	1 40
George Mills.....	1 40
D. Howard Appleton.....	9 00
Justin Whittier.....	1 00
Rufus Brown.....	5 60
Simon Cameron.....	8 20
Edwin J. Goodwin.....	8 15
Jeremiah Sullivan.....	5 80
J. F. Sullivan.....	3 80
John Doyle.....	9 00
John A. Doyle.....	5 10
George W. Brown.....	1 40

Alonzo Brown	3 10
Thomas Hood.....	2 60
A. B. Fellows.....	11 00
John H. Brown.....	31 60
Joseph Fellows.....	3 75
John M. Fall.....	9 90
Aaron Lord.....	4 20
William P. Ross.....	26 77
Charles A. Dorr.....	12 60
Harry Wilkinson.....	3 40
Edward Mardell.....	70
James Scott.....	4 50
William L. Stone, Jr.....	6 30
Hale Wait.....	90
John T. Hovey.....	6 60
Frank La Fave.....	6 10
Walter Scott.....	1 70
Robert L. Gove.....	5 10
Wm. E. Barton.....	3 00
William H. Jewett, 2d.....	80
Howard Jewett.....	2 50
Arthur Conant.....	1 50
Daniel W. Stone.....	1 40
George Pool.....	1 20
Jeremiah Brocklebank.....	1 90
Stephen Caswell.....	2 80
Jacob C. Safford.....	1 50
William A. Spiller, rep. snow plow.....	65
George H. Brocklebank.....	1 50
George Brocklebank.....	1 10
Alonzo Safford.....	1 10
W. Howe Burnham.....	1 10
John F. Barton.....	50
Thomas Roberts.....	1 20
Charles H. Rollins.....	60
Alfred E. Barton.....	2 00
George W. Brown.....	1 20
George W. Spiller.....	1 20
William W. Walton.....	1 20
Henry Choate.....	1 20
Richard Greenleaf.....	60
Smith E. Hayes.....	90

Fred Howe.....	60
William H. Jewett.....	1 50
Alonzo Butler.....	1 50
Henry Churchill.....	80
Arthur Sheppard.....	2 10
Joseph Gilpin.....	60
Leander M. Jewett.....	50
William Brocklebank.....	60
George Dort.....	70
William G. Claxton.....	50
Walter F. Brocklebank.....	60
Edward Holland.....	70
Frank Ellsworth.....	1 20
William A. Mayo.....	20
Emery Hall.....	20
Maynard Whittier.....	31 45
William Tarr.....	4 70
Augustine Stone.....	7 00
Hiram Parlee.....	3 60
Joseph Fennef.....	3 80
John Collins.....	3 40
Daniel Girard.....	1 80
Harry Girard.....	3 40
Will Girard.....	1 00
Otis Holmes.....	80
Charles W. Spiller.....	3 60
Albert Leet.....	5 00
Charles H. Small.....	5 00
Dennis Minehan.....	1 20
Josiah Wright.....	3 60
Daniel C. Sheehan.....	2 40
Thomas Shaw.....	5 70
Frank E. Peavey.....	1 80
Walter Sheppard.....	2 00
W. W. Wait.....	1 80
John Cronin.....	2 00
Hardy M. Beck.....	2 00
George W. Plouff.....	1 80
John T. Harris.....	1 80
Isaac B. Bridges.....	1 80
Eugene Girard.....	2 80
Albert Jodrey.....	2 00

Allan W. Brown.....	53	40
Ward F. Kenney.....	1	60
Jerome Dondero.....	6	00
James Sadler.....	3	20
Joseph Faunier.....	1	40
Thomas Boylen.....	3	10
Newell Buchey.....		70
David A. Grady.....	7	15
George Young.....		60
J. C. Underhill.....	58	48
C. M. Perley.....	5	02
George K. Farnum.....	2	20
Walter H. Farnum.....	2	50
James Kinnear.....	3	80
Thomas Kinnear.....	4	60
Robert B. Lawson.....	2	20
Thomas Roe.....	2	20
A. G. Lawer.....	1	40
I. T. Harris.....	1	00
John K. Chapman.....	2	55
Peter Lamar.....		73
Wm. B. Richards.....	4	75
James McLaughlin.....	3	40
John M. Caldwell.....	37	00
Albert Estes.....	2	00
Walter Shaw.....	2	00
Fred Lamar.....	2	00
Herbert Whittier.....	2	00
F. Gordon.....	2	00
E. N. Brown.....	29	20
A. Story Brown.....	25	00
Fred G. Cross.....	14	60
Manasseh Brown.....	11	40
Benj. R. Horton.....	6	00
William G. Horton.....	6	80
Robert W. Bolles.....	2	20
Simon McGinnes.....	7	00
Fred Hopewell.....	2	00
James B. Scott.....	10	40
Nath'l Rust.....	6	60

 \$1091 52

BILLS ALLOWED IN MARCH, 1894.

Moses Philips.....	2 00	
J. C. Conant.....	3 70	
Lewis R. Stone.....	1 60	
William Goodhue.....	5 15	
Charles Steel.....	4 80	
Peter Quill.....	80	
Eben Hurlburt.....	60	
William F. Warner.....	4 25	
A. Morse.....	1 25	
James Driscoll.....	87	
Seth Senior.....	2 32	
S. H. Gwinn.....	2 15	
	—————	\$ 29 49

BILLS ALLOWED TO JANUARY, 1895:

Justin Whittier.....	8 00	
Lyman H. Perley.....	2 50	
J. Farley Kinsman.....	7 20	
John B. Caverly.....	6 00	
Willard F. Kinsman.....	6 00	
J. C. Underhill.....	6 22	
	—————	\$ 35 92

BILLS ALLOWED IN JANUARY, 1895:

J. C. Underhill.....	\$34 02
Frank Taylor.....	4 00
D. H. Appleton.....	3 40
H. H. Wall.....	1 00
John M. Fall.....	3 85
Harry Wilkinson.....	4 72
Charles A. Dorr.....	11 39
Albert Brown.....	60
Howard O. Jewett.....	1 85
Robert L. Gove.....	2 53
James Scott.....	58
Irving Brown.....	1 96
Jeremiah Brocklebank.....	1 84
Daniel W. Stone.....	92
Hale Wait.....	1 15
William L. Stone.....	69
Smith E. Hayes.....	3 91

Arthur W. Conant.....	1	84
William B. Sturgis.....	1	15
Aaron Lord.....	9	84
Augustine Stone.....	6	58
David Low.....	2	99
Charles W. Spiller.....	3	34
William Houghton.....	2	88
John Cameron.....	2	42
William Tarr.....	3	34
Horace Brown.....	2	07
Everett K. Brown.....	3	33
H. H. Story.....	3	33
Alonzo Cathame.....	2	99
Alden Story.....	5	29
J. A. Hoyt.....	1	84
Enos Manthon.....		92
William G. Brown.....	4	15
George Harris.....	7	50
Edward Bodwell.....	9	02
Eben Lord.....	1	15
Joseph Leno.....	1	15
Moses H. Grimes.....	1	49
John H. Baker.....	2	41
John T. Harris.....		60
James McLaughlin.....	2	89
Albert P. Burnham.....	2	54
Charles H. Pike.....	4	14
E. F. Ready.....	3	91
G. S. Rutherford.....	2	65
J. P. Rutherford.....	3	45
James Ready.....	2	30
Edward H. Smith.....	1	15
Levi L. Howe.....	1	15
Frank Bodwell.....	1	15
William H. Bodwell.....	1	15
J. L. Ellsworth.....	3	60
Joseph Comeau		69
John F. Lord.....	1	80
John Doyle.....	2	76
Oscar Pickard.....	1	38
James Burns.....		69
James Sheppard.....	2	07
Erastus Clark.....	15	00

Daniel G. Chapman.....	3	81	
Cyrus W. Conant.....	3	36	
Walter Frost.....	2	10	
John S. Spiller.....	1	00	
Lewis R. Stone.....		77	
Charles M. Perley.....	2	43	
Willard Harris.....	24	61	
Jere. Sullivan.....		69	
A. G. Lower.....	7	84	
Maynard Whittier.....	38	83	
John M. Caldwell.....	17	76	
Allan W. Brown.....	21	80	
J. B. Scott.....	9	02	
John Muldoon.....	1	61	
Walter F. Gould.....	6	80	
			\$ 356 93
			<u>\$1513 86</u>

Poor Account.

BILLS ALLOWED :

Harriet L. Dodge,	rent.....	\$ 60 00	
John H. Gregory,	"	48 00	
C. M. Jones,	"	60 00	
Sophia Nourse,	"	60 00	
Nellie W. Augur,	"	22 00	
A. A. Rutherford,	"	26 35	
Theodore F. Cogswell,	"	93 00	
Frederick Willcomb,	"	10 00	
Stephen Jewett,	"	78 00	
Samuel P. Rutherford,	"	30 00	
Est. Asa Lord,	"	30 00	
N. Burnham,	"	36 00	
J. J. Sullivan,	"	18 00	
James W. Bond,	"	44 00	
William G. Brown,	"	99 25	
			<u>\$714 60</u>

William E. Brown,	groceries,	37	02
Nathaniel Burnham,	"	161	65
Thomas W. Baxter,	"	22	58
Curtis Damon & Co.,	"	46	10
Albert P. Hills,	"	64	42
Thomas E. Condon,	"	27	00
Frank T. Goodhue,	"	31	00
Lewis E. Willcomb,	"	2	00
Dodge & Spiller,	"	2	00
Thomas H. Lord,	"	3	00
George W. Tozer,	supplies.	1	29
Thomas Barney,	"	8	00
Nathan L. Blaisdell,	"	20	37
R. Hobson,	"	104	00
Walter E. Lord, dry goods		1	37
Edwin T. Pike, boots and shoes		5	00
Samuel H. Thurston, shoes			85
Charles M. Perley, milk		4	32
Dennis Bryant, milk		18	67
			————\$560 64

George E. Macarthy, M. D., med. atten-			
dance Carpenter	\$	8	00
George E. Macarthy, M. D., med. atten-			
dance McHale		10	00
George E. Macarthy, M. D., med. atten-			
dance Mrs. Ryan		35	00
George E. Macarthy, M. D., med. atten-			
dance Cheever child		2	00
George E. Macarthy, M. D., med. atten-			
dance Mrs. Wall		17	00
William E. Tucker, M. D., med. attendance			
I. Hovey		3	00
William E. Tucker, M. D., med. attendance			
McHale child		7	00
William E. Tucker, M. D., med. attendance			
Mrs. Leonard		2	00
William E. Tucker, M. D., med. attendance			
Mrs. Johnson		15	00
William H. Clark, M. D., med. attendance			
Hoyt family		23	00
William H. Clark, M. D., med. attendance			
Mrs. Poyner		10	00

C. E. Ames, M. D., med. attendance Mrs. Cheever	22	50
C. E. Ames, M. D., med. attendance J. Rollins	21	00
William H. Russell, M. D., med. attendance Mrs. Swift	25	00
William H. Russell, M. D., med. attendance Begin family	44	13
George S. Rutherford, care of Begin family	14	00
F. A. Steel, med. attendance Carpenter child	11	00
Maynard Whittier, ice	1	00
Charles Palmer, M. D., med. attendance Carpenter child	2	00
L. F. Ricker, board and clothing Leonard child	32	65
John Hurley, board Leonard child	24	00
Anna B. Wall, board Carpenter child	106	00
John J. Andrews, board of child	96	00
John A. Blake, medicine, Mrs. McDole	1	15
“ “ “ Hoyt family	14	30
“ “ “ Begin “	1	30
“ “ “ Johnson family	3	40
Ebin R. Smith, medicine, Carpenter child ..	3	05
“ “ “ Rollins	75	
“ “ “ A. Gallinet	1	00
“ “ “ Mrs. Ryan	85	
Tenney's Express, moving Mrs. McHale ..	1	00
Charles T. Gwinn, “ “ ..	1	00
Boston & Maine R. R., freight	2	99
N. F. Saunders, nursing Hoyt family	27	00
L. Chadbourne, housework Hoyt family ..	6	00
George Haskell, 2d, funeral expenses I. Hovey	20	00
P. E. Clarke, funeral expenses indigent soldier	35	00
P. E. Clarke, funeral expenses G. W. Brown ..	25	00
“ “ “ “ Begin children ..	58	50
“ “ “ “ Johnson child ..	6	00
Fred Lanar, meals and lodging	1	50
B. L. Ames, nursing Mrs. Johnson	18	00
George Fall, expense to Northampton	9	08
Warren Boynton, removal of pauper	3	40
Isaac Buzzell, board of George Buzzell	20	00

George E. Macarthy, M. D., vaccinating school children.....	45 00	
William G. Brown, removing C. Smith.....	6 00	
Mrs. J. H. Gregory, caring Mrs. Poyner.....	7 50	
		<u>\$850 05</u>

FUEL.

William G. Brown, coal.....	\$63 20	
“ “ wood.....	3 00	
Jeremiah Smith, wood.....	5 50	
J. C. Underhill, “.....	1 00	
Est. A. Carter, “.....	31 00	
John S. Glover, coal.....	9 90	
T. B. Fall & Son, “.....	54 85	
Allan W. Brown, “.....	31 33	
		<u>\$199 78</u>

POOR IN OTHER TOWNS.

Danvers Lunatic Hos., Sup. S. Jewett.....	\$ 5 25	
“ “ “ board of Potter and Gilbert.....	222 49	
Northampton Hospital bd. of J. Quill.....	67 68	
Town of Rowley, supplies to A. F. Peabody	93 13	
“ “ “ to Maria B. Leonard	178 50	
City of Lynn, supplies to R. Hobson.....	11 66	
City of Salem, “ to Mrs. Barker.....	10 60	
City of Boston, “ to Johnson.....	7 20	
City of Gloucester, supplies to W. Lewis..	131 20	
“ “ “ to J. Geering	145 90	
Town of Topsfield, “ to Mrs. Hay den.....	67 00	
Salem Hospital, board of Charles Smith..	41 00	
		<u>\$ 981 61</u>
		<u>\$3306 68</u>

Received from City of Gloucester.....	\$176 46
Received from City of Salem.....	231 96
Received from City of Boston.....	141 53
Received from City of Lynn.....	29 55
Received from City of Haverhill	90 62

Received from City of Lawrence.....	47 40	
Received from Town of Needham.....	329 84	
Received from Commonwealth burial of Indigent Soldier.....	35 00	
Received from Commonwealth Sup. State pauper.....	3 60	
Received from Daniel B. Rollins.....	14 31	
Received from Charles H. Rollins.....	27 63	
Received from Estate Joanna McDole.....	168 05	
		\$1295 95
Due from the Commonwealth.....	185 58	
Due from City of Gloucester.....	10 80	
Due from D. B. Rollins.....	13 32	
		\$ 209 70
Balance being expense of the poor off the farm.....		1801 03
		\$3306 68

TOWN FARM.

BILLS ALLOWED :

Curtis Damon & Co., groceries.....	\$107 83	
Nathaniel Burnham, ".....	43 77	
Thomas W. Baxter, ".....	40 66	
T. Morley Norman, ".....	17 48	
Thomas E. Condon, ".....	52 88	
Lewis E. Willcomb, ".....	67 64	
Thomas H. Lord, ".....	46 00	
Dodge & Spiller, ".....	60 94	
Albert P. Hills, ".....	94 98	
George H. Dixon, ".....	21 68	
Frank T. Goodhue, " and seed....	67 70	
Nathan L. Blaisdell, provisions.....	45 65	
Ipswich Creamery, butter.....	35 93	
W. S. Atkinson, fish and clams.....	34 21	
Rust & Grant, " ".....	6 23	
George H. Green, provisions.....	120 25	
James W. Perkins, ".....	25 58	
George W. Tozer, ".....	14 96	
		\$904 37

I. E. B. Perkins, shoes and repairs.....	\$20 75
E. T. Pike, " "	7 98
James A. Tucker, " "	27 47
Samuel H. Thurston, shoes and repairs.....	17 95
John P. Holland, repairs.....	4 25
Walter E. Lord, dry goods.....	37 27
William S. Russell, "	21 58
Chester W. Bamford, "	7 57
R. Jordan & Co., clothing, '92 and '93.....	58 94
S. N. Baker, clothing.....	23 20
	<hr/> \$226 96

George B. Brown, meal and feed.....	\$357 40
Clayton M. Jewett, meal and feed.....	375 45
John W. Newman, tools and glass.....	1 74
William G. Brown, ice.....	6 00
A. H. Plouff, supplies and repairs.....	42 02
Fickett Brothers, repairs to harness.....	7 40
John S. Glover, cement.....	5 20
John S. Glover, calf.....	7 00
George Harris, labor on ice.....	14 00
John A. Blake, medicine and supplies.....	42 02
George E. Macarthy, M. D., medical attendance.....	2 00
Augustine Staniford, painting new building.....	39 75
John M. Dunnels, repairs and supplies.....	13 20
" " furnace.....	100 00
" " hot water boiler and piping.....	125 00
C. E. & J. A. Brown, use of pump.....	5 00
Asa Wade, three cows, one heifer.....	130 00
Jacob C. Safford, killing hogs.....	6 00
George Haskell 2d, repairing furniture.....	5 65
Aaron Lord cow.....	24 00
Aaron Lord, pig.....	7 00
Est. E. Goodhue, shoeing.....	80
John C. Carlisle, bull.....	22 50
John A. Smith, cow and calf.....	50 00

Theodore F. Cogswell, insurance.....	18 30
“ “ paint and oil.....	25 69
T. B. Fall & Son, coal.....	71 24
John E. Tenney, repairs and painting.....	31 50
John W. Goodhue, mower and rake.....	72 00
John W. Goodhue, tools, hardware and paint.....	29 05
Chronicle Pub. Co., paper and advertising	3 25
William Emery & Son, windows.....	1 85
Curtis Damon & Co., carpet and furniture	63 85
Jackson's Express Co., windows fr. Boston	35
Emer. Fire Ext. Co., extinguishers.....	12 00
George E. Lord, cow.....	32 00
M. K. Foss, oxen.....	158 00
M. K. Foss, 14 heifers.....	297 00
J. Stackpole & Son, fertilizer.....	75 00
J. Stackpole & Son, soap.....	12 24
Nathaniel R. Wait, insurance.....	75 00
M. Nolan, repairs and shoeing.....	55 35
Moses S. Saunders, cow and calf.....	48 00
William A. Spiller repairing wagon.....	5 25
Mark Newman, crockery and tinware.....	10 12
Samuel G. Goodhue, wood.....	6 00
Isaac H. Foss, 2 cows, 1 calf.....	81 00
John Durand, iron-work.....	6 75
Akerman & Conant, iron-work.....	2 90
James Graffum, repairs.....	9 80
Charles H. Rollins, building cesspool.....	6 00
Maynard Whittier, curing hams.....	2 00
C. F. Jordan, iron-work.....	1 80
Charles F. Wilcox, hardware and tools...	6 91
Allan W. Brown, coal.....	44 37
Charles S. Tyler, repairing clock.....	30
John F. Wippich, repairing clock.....	50
J. Albert Smith, shoeing.....	32 15
S. Richards, repairing harness.....	4 25
Eben Lord, killing hogs.....	6 75
J. F. Spinney & Co., repairing harness.....	2 05
Charles W. Bamford, dog license.....	5 00

Robert Stone, repairs.....	15 80	
Est. A. Carter, grinding corn.....	7 31	
		————\$2727 61

Charles W. Sylvester, superintendent.....	550 00	
Myrtie Sylvester, labor.....	91 50	
Truman Sawyer, “	214 00	
Ernest Sylvester, “	84 00	
Robert Gilpin, “	12 50	
John Dorr, “	75 00	
William Cannon, “	59 00	
Patrick Doherty, “	89 94	
Edward Carr, “	27 50	
George Ross, “	34 13	
Eva Sylvester, “	156 00	
Clara Sawyer, “	66 00	
James Kent, ditching.....	12 00	
		————\$1471 57
		—————
		\$5330 51

BILLS PAID BY THE SUPERINTENDENT :

Paid for cutting ice.....	\$ 5 00	
Paid for rubber blankets and express.....	8 40	
Paid for hog.....	10 00	
Paid for doctoring cattle and medicine.....	10 35	
Paid S. Wentworth.....	2 00	
Paid for traveling expenses to Gloucester...	1 00	
Paid for labor.....	5 81	
Paid for miscellaneous.....	20 33	
		————\$ 62 89

 SALES FROM THE FARM.

English hay.....	\$290 75	
Salt hay.....	61 55	
Cream.....	784 92	
Eggs.....	45 99	
Poultry.....	43 25	
Oxen.....	112 50	
Cows.....	235 00	
Calves.....	181 77	
Pigs.....	142 50	
Hogs, dead.....	129 36	
Pork.....	19 30	
Vegetables.....	480 88	
Board.....	36 00	
Miscellaneous.....	7 25	
	<hr/>	\$2571 02
Increase of personal property.....		497 00
		<hr/>
		\$3068 02
Balance of expense beyond income for the support of the poor.....		2262 49

The whole number of inmates at the almshouse during the year was 15, of which 1 has died, 1 has been discharged, number at the present time 13.

A new furnace has been put in to heat the addition, as it was deemed unsafe to use stoves for that purpose, have also put in a hot-water boiler for bathing and culinary purposes. All bills in the overseers department have been turned over to the Collector for collection, there are no bills in their hands at the present time.

Inventory of Property at the Farm, Stock, Etc.

	1894		1895		In-	De-
	No.	Value	No.	Value	crease.	crease
Oxen	2	\$ 140	2	\$ 150	\$ 10	\$
Steers			2	50	50	
Cows	28	840	27	810		30
Heifers	2	50	14	315	265	
Yearlings	2	35	2	35		
Calves	3	18	5	30	12	
Bulls	1	25	1	25		
Horses	3	350	3	300		50
Colts	1	50	1	65	15	
Fat hogs	7	122	7	140	18	
Shoats	8	64	4	18		46
Fowls	90	45	100	50	5	
Horse wagons	3	130	4	130		
Horse Cart	1	70	1	70		
Pung	1	10	1	10		
Ox Wagons	3	300	3	300		
Ox Carts	2	75	2	75		
Mowing machine	2	40	3	70	30	
Ploughs	4	40	4	40		
Cultivators	1	5	1	5		
Horse hoes	2	16	2	16		
Harrows	4	50	3	50		
Ox Sleds	3	50	3	50		
Drag	1	5	1	5		
Wood, cords	35	210	42	252	42	
Coal, tons	3	25	14	80	55	
Groceries		97		85		12
Dairy utensils		140		140		
Furniture and bedding		275		340	65	
Ranges and fixtures		90		145	55	
Stoves and furnace		30		130	100	
Winnowing mill	2	12	2	12		
Wheel Rake	1	15	2	40	25	
Tedder	1	10	2	25	15	
Tools		100		100		
Blocks and ropes		15		15		
Horse wagon	1	50	1	50		
Harnesses	5	60	5	60		
Suction pump	1	4	1	4		
Rack	1	15	1	15		
Windmill and tank		200		200		
Potato digger	1	20	1	20		
Fairbank's scale			1	23	23	
Fire extinguishers			12	12	12	
Wheel Barrows			2	6	6	
Screen			1	5	5	
		3898		4568	808	138

Inventory of Property at the Farm, Produce.

	1894		1895		In-crease	De-crease
	No.	Value	No.	Value		
Corn	300	\$ 150	295	\$ 150	\$	\$
Beans	6	12	22	50	38	
Potatoes	450	360	250	175		185
Roots	25	10	6	3		7
Pork	400	40	750	75	35	
Cider	2	9	3	12	3	
Apples	6	20	4	10		10
Soap	100	5	100	5		
Ham	60	8	150	18	10	
Fish		3				3
Lard	75	11	100	12	1	
Butter	15	5	35	11	6	
English hay, tons	33	660	44	704	44	
Salt hay, black grass tons	60	600	58	522		78
Mulch, tons	12	60	3	15		45
Straw, tons	2	30	1	15		15
Vinegar	80	12	120	18	6	
Cabbages	100	5	100	5		
Ice		75		85	10	
Onions	2	1	3	3	2	
Phosphate	2	4				4
Shorts			1	19	19	
			2080	1907	174	347
			3898	4568	808	138
			5978	6475	982	485
				5978	485	
				497	497	

Thomas E. Condon, Treasurer and Collector.

DR.

To cash on hand Feb. 1, 1894.....	\$ 1515 57
“ “ uncollected taxes of 1893.....	885 06
“ “ balance of the State cor. tax of 1893.....	88
“ “ hired in anticipation of taxes.....	17500 00
“ “ State cor. tax of 1894.....	3568 39
“ “ National Bank tax.....	471 90
“ “ State Aid.....	2399 00
“ “ Military Aid.....	94 00
“ “ discount on County tax.....	12 65
“ “ hired on account of Green St. bridge.....	4500 00
“ “ Co. of Essex on acc't of Green St. bridge	2500 00
“ “ Income of Mass. School Fund.....	195 09
“ “ J. C. Carlisle, Interest on Bill.....	6 00
“ “ Rent received from Town Hall.....	576 00
“ “ Sales from Town Farm.....	2326 36
“ “ Sale of Burial Lots.....	510 00
“ “ from County killing seals (reimbursed)...	75 00
“ “ from dog licenses.....	451 82
“ “ burial of indigent soldiers and sailors.....	35 00
“ “ temporary support of State paupers.....	3 60
“ “ other towns poor account.....	1257 35
“ “ licenses	151 00
“ “ stone curbing	193 17
“ “ rent of Town Scales.....	119 09
“ “ sale of Centennial book.....	1 00
“ “ rent of Cemetery pasture.....	12 00
“ “ C. A. Sayward, Criminal fines.....	2 48
“ “ J. Scott Todd, Rowley, Criminal fines....	4 44
“ “ Charles W. Morrill, Criminal fines.....	10 00
“ “ interest on taxes of '93 and '94.....	51 91
“ “ Tax list of 1894, State tax.....	2340 00
“ “ “ “ “ “ County tax.....	2799 13
“ “ “ “ “ “ Town tax.....	36150 71
“ “ Bills allowed and not paid.....	475 95

\$81194 55

Thomas E. Condon, Treasurer and Collector.

CR.

By cash orders allowed by the Selectmen for 1893 and Jan. 1894.....	\$	726	63
By cash abatements allowed for 1893.....		20	95
“ “ uncollected taxes for 1893.....		36	54
“ “ paid on notes hired in anticipation of taxes.....		17500	00
By cash paid interest on Town Notes.....		855	61
“ “ “ State Aid.....		2641	00
“ “ “ Military Aid.....		96	00
“ “ “ abatements allowed for 1894.....		495	77
“ “ “ discount on taxes.....		533	94
“ “ “ for killing seals.....		75	00
“ “ “ officers by order of the court.....		41	53
“ “ “ County tax.....		2799	13
“ “ “ State tax.....		2340	00
“ “ “ National Bank tax.....		476	61
“ uncollected taxes for 1894.....		1160	96
“ cash orders allowed by the Selectmen for 1894 and Jan. '95.....		50180	91
By cash on hand.....		1213	97
		<hr/>	
		\$81194	55

This is to certify that I have examined the accounts of
the Treasurer, and have found them correct,

GEO. W. TOZER, Auditor.

ANDREWS FUND.

In account with Thos. E. Condon, Town Treasurer.

DR.

To am't in Ipswich Savings Bank, Feb. 1,	
1894.....	\$174 66
To interest to Feb. 1, 1895.....	7 04
	————\$181 70

CR.

By cash paid Luther Lord for care of lot....	1 50
“ “ “ W. H. Kirk “ “ “ “	2 00
By am't in Ipswich Savings Bank Feb. 1,	
1895.....	178 20
	————\$181 70

COGSWELL FUND.

In account with Thos. E. Condon, Town Treasurer.

DR.

To am't in Ipswich Savings Bank Feb. 1,	
1894	\$226 04
To interest to Feb. 1, 1895.....	9 12
	————\$235 16

CR.

By cash paid W. H. Kirk for care of lot.....	2 00
“ am't in Ipswich Savings Bank Feb. 1,	
1895.....	233 16
	————\$235 16

GIDDINGS FUND.

In account with Thos. E. Condon, Town Treasurer.

DR.

To am't in Ipswich Savings Bank Feb. 1,	
1894.....	\$103 15
To interest to Feb. 1, 1895.....	4 16
	————\$107 31

CR.

By cash paid W. H. Kirk for care of lot.....	2 00
To am't in Ipswich Savings Bank Feb. 1,	
1895.....	105 31
	————\$107 31

KINSMAN FUND.

In account with Thos. E. Condon, Town Treasurer.

DR.

To am't in Ipswich Savings Bank, Feb. 1, 1894	\$50 99	
To interest to Feb. 1, 1895.....	2 02	
		————\$53 01

CR.

By cash paid Benj. Fewkes for care of lot.....	\$ 2 00	
“ am't in Ipswich Savings Bank Feb. 1, 1895	51 01	
		———— 53 01

KIMBALL FUND.

In account with Thos. E. Condon, Town Treasurer.

DR.

To am't in Ipswich Savings Bank Feb. 1,		
1894	\$104 23	
To interest to Feb. 1, 1895.....	4 20	
		————\$108 43

CR.

By cash paid Luther Lord for care of lot....	2 00	
“ amt. in Ipswich Savings Bank Feb. 1,		
1895.....	\$106 43	
		————\$108 43

LAKEMAN FUND.

In account with Thos. E. Condon, Town Treasurer

DR.

To am't in Ipswich Savings Bank Feb. 1, 1894	\$51 15	
“ interest to Feb. 1, 1895.....	2 06	
		————\$53 21

CR.

By cash paid Luthur Lord for care of lot.....	1 00	
“ am't in Ipswich Savings Bank Feb. 1, 1895	52 21	
		————\$53 21

STANIFORD FUND.

In account with Thos. E. Condon, Town Treasurer.

DR.

To am't in Ipswich Savings Bank Feb. 1, 1894.	\$68 19	
“ interest to Feb. 1, 1895.....	2 74	
		————\$70 93

CR.

By cash paid W. H. Kirk for care of lot.....	1 00	
“ am't in Ipswich Savings Bank Feb. 1, 1895	69 93	
		————\$70 93

POTTER FUND.

In account with Thos. E. Condon, Town Treasurer.

DR.

To am't in Ipswich Savings Bank Feb. 1,		
1895.....	\$100 00	
		————\$100 00

CR.

By am't in Ipswich Savings Bank Feb. 1,		
1895.....	\$100 00	
		————\$100 00

Examined and found correct.

GEORGE W. TOZER, Auditor.

STATE AND MILITARY AID ACCOUNT.

COMMONWEALTH.

DR.

To amount due for state aid for the year		
ending Dec. 31, 1893.....	\$2399 00	
To amount due for military aid 1893....	94 00	
To cash paid for state aid 1894.....	2622 50	
To cash paid for military aid 1894 (98)		
one-half to be reimbursed by the state	48 00	
		————\$5163 50

CR.

By cash received for state aid.....	\$2399 00	
By cash received for military aid.....	94 00	
By amount due for state aid.....	2622 50	
By amount due for military aid.....	48 00	
		————\$5163 50

DEBT STATEMENT.

TOWN OF IPSWICH.

DR.

To notes payable.....	\$17440	00
To orders drawn and unpaid.....	475	95
	—————	\$17915 95

CR.

By balance in Treasurer's hands.....	\$2374	93
By amount due for state aid.....	2622	50
By amount due for military aid.....	48	00
By amount due on poor account.....	209	70
By amount due on bills in collector's hands	260	25
	—————	\$5515 38

EXPENSE AND INCOME ACCOUNT.

EXPENSE.

For schools.....	\$10930	31
For current expenses.....	2883	30
For lighting streets.....	1053	09
For fees and salaries.....	3374	43
For fire department.....	8667	52
For poor balance.....	1801	01
For farm balance.....	2262	49
For highways and bridges.....	13120	71
For discount on taxes.....	533	94
For abatements.....	516	72
	—————	\$45143 52

INCOME.

Amount raised for town purposes.....	\$36150	71
Received State Corporation tax 1894	3568	39
“ Bank tax.....	471	90
“ Mass. school fund.....	195	09
“ for dog licenses.....	451	82
“ for other licenses.....	151	00
“ interest on taxes.....	51	91
“ discount on county tax.....	12	65
“ sale cemetery lots.....	510	00

Received for curbstones and sidewalks	193 17	
" criminal fines.....	16 92	
" county of Essex account		
Green street bridge.....	2500 00	
Received for anniversary book.....	1 00	
" income town property.....	807 09	
Balance being expense beyond income	61 87	
		-----\$45143 52

STATEMENT OF TOWN PROPERTY.

REAL ESTATE.

Farm.....	\$18000 00	
Town House.....	16000 00	
Cemeteries.....	2000 00	
Engine Houses and land.....	2000 00	
School Houses and land.....	14000 00	
Woodland at Linebrook.....	100 00	
Woodland at Common Fields.....	100 00	
Turkey shore pasture.....	300 00	
Thatch bank at Great Flats.....	50 00	
Thatch bank at Third Creek.....	10 00	
Gravel pit near Miss Peatfield's.....	150 00	
Gravel pit near A. B. Fellows'.....	150 00	
Gravel pit near J. C. Carlisle's.....	100 00	
Two pounds.....	100 00	
		-----\$53060 00

PERSONAL PROPERTY.

At the Farm.....	\$6475 00	
Fire engines and apparatus	9040 00	
Hearse.....	400 00	
Furniture at Town House.....	500 00	
Hay scales (2).....	800 00	
Safes for Treasurer and Clerk.....	400 00	
		-----\$17615 00
Amount of real and personal property	70675 00	
Town debt Feb. 1, 1895.....	12400 57	

Balance in favor of town.....	\$58274 43	

Assessors' Report.

NUMBER OF POLLS AND AMOUNT OF VALUATION.

Number of Polls assessed 1135.

Valuation of real estate.....	\$2050676 00
Valuation of personal property.....	747054 00
Total valuation May 1, 1894.....	2797730 00
Total valuation May 1, 1893.....	2750961 00

Increase	46769 00
----------------	----------

Poll tax \$2.00. Tax on \$1000, \$13.80

Number of horses assessed.....	699
“ “ cows “	839
“ “ sheep “	65
“ “ other neat cattle.....	208
“ “ swine.....	256
“ “ dwelling houses.....	891

Town Clerk's Report.

Births in Ipswich as recorded 97. The birthplace of parents is as follows:

Fathers born in Ipswich, 28.

Fathers born in other parts of United States, 31.

Fathers born in British Provinces, 29.

Fathers born in England, 4.

Fathers born in Ireland, 3.

Fathers born in Italy, 1.

Fathers birthplace unknown, 1. Total 97.

Mothers born in Ipswich, 20.

Mothers born in other parts of the United States, 38.

Mothers born in British Provinces, 28.

Mothers born in England, 4.

Mothers born in Ireland, 3.

Mothers born in Scotland, 2.

Mothers born in France, 1.

Mothers born in Wales, 1. Total 97.

Births by months: January 5, February 8, March 5, April 12, May 13, June 9, July 10, August 9, September 6, October 4, November 11, December 5. Total 97.

Marriages as recorded 58.

Grooms born in Ipswich, 11.

Grooms born in other parts of United States, 30.

Grooms born in British Provinces, 16.

Grooms born in England, 1. Total 58.

Brides born in Ipswich, 11.

Brides born in other parts of United States, 21.

Brides born in British Provinces, 22.

Brides born in England, 2.

Brides born in Ireland, 2. Total 58.

Marriages in Ipswich 45, in other places 13.

By months: January 3, February 1, March 4, April 6, May 4, June 7, July 6, August 5, September 5, October 5, November 5, December 7.

Deaths as recorded 102. Males 56. Females 46.

Born in Ipswich, 49.

Born in other parts of United States, 35.

Born in British Provinces, 10.

Born in Ireland, 5.

Born in Scotland, 1,

Born in Western Islands, 1.

Unknown, 1. Total 102.

By months: January 17, February 10, March 10, April 3, May 11, June 4, July 12, August 8, September 5, October 7, November 8, December 7.

DOGS LICENSED.

Dogs licensed 1894, 229. Male 197. Female 32.

Kennel licenses, 2.

SOLDIERS' RECORDS.

At the last annual meeting the town voted that the records of Ipswich soldiers, including those of the Revolu-

tion, the war of 1812, the Mexican war and of the Rebellion of 1861-5 be written, corrected and revised. I have collected various scraps of information relating to the wars previous to the Rebellion, much of which relate to the earliest wars of the Colonies commencing with the Pequot war and of services rendered during the earlier days of the Plymouth and Massachusetts Bay Colonies which can be entered upon the records and will add much to the history of Ipswich soldiers. It can be done without any additional expenditure. I have consulted the Adjutant General of the Commonwealth in regard to the Rebellion records and by his assistance as well as the facts to be gleaned from living soldiers, I think at the annual meeting in 1896 the Ipswich records will be completed. The clerk will find the records of the Rebellion a comparatively easy task, while much relating to the earlier wars is now lost beyond recovery. I have not been able to give the time to the matter during the year that such a subject requires, simply because of reasons beyond my control; but I think the clerk of the coming year may be able to take the business in hand in earnest.

Respectfully submitted,

CHARLES W. BAMFORD,
Town Clerk.

Police Report.

To the Board of Selectmen of the town of Ipswich:

The following is a list of arrests made by the Board of Police in said town for the year ending Feb. 1, 1895:

For drunkenness.....	36
For assault.....	11
For larceny.....	7
For non-support.....	3
For illegal sale of liquor.....	3
For vagrancy.....	2
For disturbing the peace.....	2
For insanity.....	2
For peddling without license.....	4
For insult.....	1

For indecent language.....	1
For malicious mischief.....	1
For obtaining money under false pretense.....	1
For breaking the Sabbath.....	1
For dogs unlicensed.....	1

76

Number of tramps.....1425

Respectfully submitted,

CHARLES T. LITTLEFIELD,

Chief of Police.

Report of the Engineers.

IPSWICH, FEB. 12, 1895.

The Engineers submit the following report for the year ending Jan. 31, 1895:

Number of alarms, 11.

Value of property endangered by fire.....	\$27414 00
Loss of property by fire.....	4484 00
Insurance on property.....	14440 00
Masconomet house and land.....	1800 00
Masconomet Steamer No. 1.....	3200 00
Hose wagon No. 1.....	340 00
Hose No. 2 house and land.....	1800 00
Hose cart No. 2.....	75 00
Torrent house.....	900 00
Torrent engine No. 3.....	250 00
Torrent hose cart No. 3.....	50 00
Hook & Ladder truck all equipped.....	1100 00
4200 feet rubber lined hose.....	2520 00
600 feet rubber lined hose condemned.....	
500 feet old leather hose.....	50 00
Rope and gear in hose towers.....	45 00
Furniture in Masconomet house.....	100 00
Furniture in Hose No. 2 house.....	100 00
Furniture in Torrent house.....	45 00
Stove and ware in Hook & Ladder room.....	31 00

Old Warren engine No. 1.....	500 00
Old Neptune engine No. 2.....	500 00
Old Barnicoat engine No. 2.....	150 00
Old four wheel hose carriage.....	100 00
2 extra hose carts.....	40 00
Old Warren engine house.....	100 00
20 coats for Hook & Ladder men.....	40 00
9 coats for Hose Co. No. 1.....	18 00
9 coats for Hose Co. No. 2.....	18 00
5 coats for Hose Torrent hosemen.....	10 00
5 coats for engineers.....	10 00
Number of men in Hook & Ladder Co.....	20
“ “ “ “ Masconomet Co.....	4
“ “ “ “ Hose 1 Co.....	12
“ “ “ “ Hose 2 Co.....	12
“ “ “ “ Torrent Co.....	28
“ “ engineers.....	5
Total number of men	81

The Warren and Neptune Companies have been disbanded, owing to our water supply the hand engines were not needed. A new steamer has been purchased at an expense of \$3200 and has proved itself to be as good as the best. A new hose wagon has been built with all the modern improvements at a cost of \$340 which shows for itself.

Five new ladders have been purchased at a cost of \$90 for Hook & Ladder truck to replace some which were not safe for men to stand on while holding hose as it requires stronger ladders.

There is a great need of some new play pipes as the old ones which belong to the hand engines are not strong enough to stand the pressure from our hydrants, and your Engineers would recommend that the town purchase six new play pipes and 2000 feet new rubber lined hose, also that the town have some system of fire alarm.

Respectfully submitted,

Nathaniel Archer	} Engineers of Ipswich Fire Department
Augustus J. Barton	
William P. Ross	
Richard R. Glasier	
Charles E. Goodhue	

Report of the Board of Health.

Number of cases of contagious and infectious diseases reported to the Board for the year was fifty-seven, as follows: eighteen cases of scarlet fever, twenty-two cases of diphtheria, nine cases of typhoid fever, and eight cases of measles, and in each case the clerk has notified the School Committee, Librarian of the Public Library and the State Board of Health.

We wish at this point to call attention to a matter, which to many may seem trivial, but which to the people of the town might prove a serious and dangerous matter, and that is in regard to householders reporting contagious diseases to the Board as called for in our regulations, and for which a heavy penalty is attached for refusal or neglect so to do. They do not seem to understand that the law requires them as well as the physicians to notify the Board of Health, if they are knowing of contagious or infectious diseases within their family or house, and here is where the great danger lies, as is quite often the case, some families where there are several children, some of them are taken sick with a mild case of either scarlet fever or diphtheria, as the case may be, perhaps they are not sick enough to call in the services of a physician or even to be put to bed, and the family not wishing to have their house placarded and the rest of their children kept out of school, say nothing about the matter, and no report comes to the Board, and consequently no efforts are made to prevent its spread in the schools or neighborhood in a most malignant form, and here is where the Board is seriously hampered in their endeavors to stamp out these diseases, and right here we would say that our physicians deserve great praise for the prompt and faithful care in which they have reported all cases coming under their notice, as it speaks well for the interest in their profession and in the public welfare.

Now as regards to the sanitary condition of the town, we think it will compare favorably with any town in the state. We have had no trouble in any matter in which we have been obliged to call the attention of the owners of the property or the tenants occupying the same, and we wish to

return our thanks to the citizens for the prompt manner in which they have abated all nuisances brought to their attention.

Respectfully yours,
James Griffing } Board
George W. Smith } of
Levi W. Mallard } Health

Owing to the extreme drought the past summer and fall and laying of water pipes, many of the streets need to be re-surfaced to place them in proper condition, we estimate that the sum of \$8500 will be needed for the repair of the highways the present year, with additional appropriations for any new work that may be ordered. The County Commissioners were petitioned to straighten and re-locate the Rowley road, from the railroad crossing to near Muddy river bridge, which change necessitated the covering of the water pipes on the new location.

A system of water works having been introduced, and the Fire Department re-organized, we would recommend that the town take into consideration the matter of paying the members of the department a yearly salary, instead of by the hour as at the present time.

The expenses at the farm have been some larger than last year, caused by the addition of new material deemed necessary for the proper care and comfort of the inmates. Like all hay farms in this vicinity the crop of hay the past season was light, and the quality poor; having a surplus of unsalable hay, young stock was purchased in the endeavor to utilize the fodder to the best advantage.

The average number of inmates the past year was nearly 13; the cost per week \$2.90. Mr. Charles W. Sylvester and his able assistant, Mrs. Sylvester, have done everything in their power for the comfort of the inmates of the almshouse, and the management of the farm in a careful and judicious manner.

The roof of the town hall is in a very bad condition, and there is need of thorough repairs, or a new roof substituted to preserve the building from decay. There seems to be a

loud call from the patrons of the hall for the introduction of water, that they may no longer be dependent upon the wells of the neighborhood for a supply.

We would recommend that the matter of repairs and introduction of water be referred to a committee to report at the adjournment of the annual meeting.

Respectfully submitted,
Nathaniel Shatswell } Selectmen
George Fall } of
William A. Stone } Ipswich.

Annual Town Meeting Warrant.

ESSEX, SS. , To CHARLES T. LITTLEFIELD, CONSTABLE OF
THE TOWN OF IPSWICH, IN SAID COUNTY: GREETING,

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of said town qualified to vote in town affairs to meet at the town hall in said town, on Monday, the fourth day of March next, at 9 o'clock in the forenoon, then and there to act on the following articles namely:

ARTICLE 1. To choose a moderator to preside in said meeting.

ART. 2. To fix the compensation of town officers.

ART. 3. To choose the following officers, namely: three Selectmen for the term of one year, one Assessors of taxes for the term of three years, one Assessors of taxes for the term of two years, one Assessor of taxes for the term of one year one Overseer of the Poor for the term of three years, one Overseer of the Poor for the term of two years, one Overseer of the Poor for the term of one year, Town Clerk, Treasurer and Collector of taxes for one year, Auditor for one year, two School Committee-men for three years, four Constables for one year, three Board of Health for one year, three Fence Viewers for one year, three Field Drivers for one year, one Superintendent of Cemeteries for three years, and one Park Commissioner for three years. Also, to vote Yes or No, upon the following question: "Shall license be granted for the sale of intoxicating liquors in this town."

The above mentioned officers and question to be voted for upon one ballot; the polls will be opened at 10 o'clock a. m. and may be closed at 4:45 o'clock p. m.

ART. 4. To choose all other necessary town officers.

ART. 5. To raise money for the High and Common schools.

ART. 6. To raise money for the repair of highways.

ART. 7. To raise such sums of money as may be necessary to defray all other town charges for the ensuing year.

ART. 8. To see what compensation shall be allowed the members of fire department for the ensuing year.

ART. 9. To see if the town will authorize the Collector to collect interest on all taxes remaining unpaid after they are due.

ART. 10. To see if the town will appoint the Collector of taxes as the agent of the town to collect all bills due the town.

ART. 11. To see if the town will authorize the Town Treasurer to borrow such sums of money in anticipation of taxes as will be found necessary to meet the current expenses of the year.

ART. 12. To see what discount, if any, shall be allowed those persons who pay their taxes before the time of payment.

ART. 13. To see if the town will appropriate money for decorating soldiers' graves on Memorial day.

ART. 14. To hear and act upon the reports of Trustees, Committees and Town Officers.

ART. 15. To see if the town will accept the list of Jurors as prepared and posted by the Selectmen.

ART. 16. To see if the town will authorize the Selectmen to contract with parties for the lighting of the streets.

ART. 17. To see if the town will appropriate money for the improvement of the cemeteries.

ART. 18. To see if the town will appropriate money for edgestones and sidewalks on the main steets.

ART. 19. To see if the town will accept the town by-laws as revised.

ART. 20. To see if the town will appropriate money for the care and beautifying of the South Common and Meeting House Green.

ART. 21. To see if the town will appropriate money for the payment of interest on the water bonds.

ART. 22. To see what action the town will take in relation to establishing a sinking fund for the payment of the water debt.

ART. 23. To see what action the town will take in rela-

tion to the payment of a fixed yearly sum for hydrant service and appropriate money for the same.

ART. 24. To see if the town will authorize the Water Commissioners to put in drinking fountains at suitable locations and appropriate money for the same.

ART. 25. To see if the town will authorize the Water Commissioners to extend the present system of street Water mains, and provide for the payment of the same.

ART. 26 To see if the town will authorize the Water Commissioners to finish the work of grading and fencing at the pumping station and storage basin, and provide for the payment of the same.

ART. 27. To see what action the town will take in regard to providing increased school accommodation, and appropriate money for the same.

ART. 28. To see if the town will accept the Cemetery adjoining the South Yard now known as the "Episcopal Cemetery."

ART. 29. To see if the town will appropriate a sum sufficient to place a marker of the "Society of the Sons of the American Revolution" at the grave of each Revolutionary Soldier or Sailor buried in this town, the expense not to exceed one dollar each.

ART. 30. To see if the town will authorize the purchase of 2000 feet of hose and six play pipes, as recommended by the Engineers, and appropriate money for the same.

ART. 31. To see if the town will authorize the Town Clerk to complete the town record of births.

ART. 32. To see what action the town will take in regard to purchasing a pair of horses for the use of the Fire Department and work upon the street.

ART. 33. To see what action the town will take in relation to the repair of, and the introduction of water into the Town Hall.

And you are directed to serve this Warrant by posting up attested copies thereof, one at the Town Hall, one at the Village school house, and one at each of the public meeting houses in said town, seven days at least before the time for holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk at the time and place of meeting as aforesaid.

Given under our hands and the official seal of the town this twenty-first day of February, 1895.



Nathaniel Shatswell,

George Fall,

William A. Stone,

Selectmen of Ipswich.



6

24

ANNUAL REPORT

... OF THE ...

Receipts, Expenditures, Etc.,

... OF THE ...

TOWN OF IPSWICH,

... FOR THE ...

YEAR ENDING FEBRUARY 1ST,

1894.

IPSWICH, MASS.:

PRESS OF THE INDEPENDENT,

1894.



* Annual · Report *

— OF THE —

SCHOOL COMMITTEE

— OF THE —

Town · of · Ipswich,

— FOR THE —

YEAR ENDING FEBRUARY 1, 1893.

IPSWICH, MASS.
CHRONICLE PUBLISHING CO.
1893.

T OF 1

IPSWICH ROOM

Ipswich Public Library

Ipswich, Massachusetts

IPSWICH PUBLIC LIBRARY



3 2122 00161 975 2

Ips. Rm. Bay

352.105

Ipswich

1890-1895



Ref.

